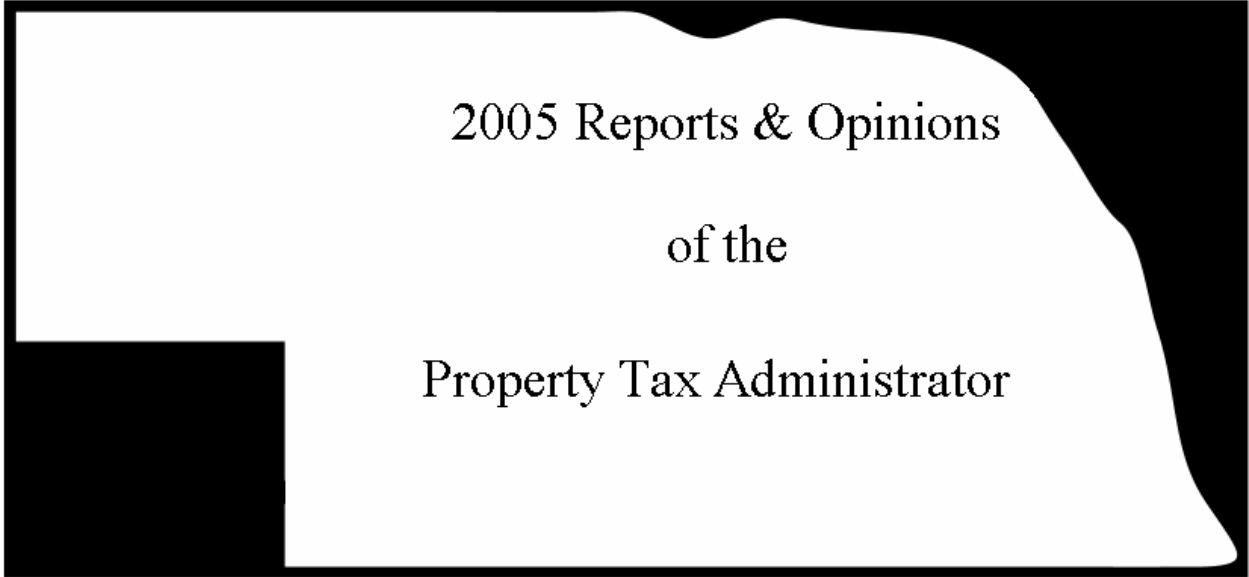

NEBRASKA DEPARTMENT OF



2005 Reports & Opinions

of the

Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Cass County
13

2005 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2005

Preface

Nebraska law provides the requirements for the assessment of real property for the purposes of property taxation. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniform and proportionate upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2) (R.S. Supp. 2004). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance and equity of the property tax imposed by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp. 2004) requires that all classes of real property, except agricultural land, be assessed between ninety-two and one hundred percent of actual value; the class of agricultural land be assessed between seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed between seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2004):

[T]he Property Tax Administrator shall prepare statistical and narrative reports informing the [Tax Equalization and Review Commission] of the level of value and the quality of assessment of the classes and subclasses of real property in the state and certify his or her opinion regarding the level of value and quality of assessment in each county.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator’s opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all

the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Tax Equalization and Review Commission, hereinafter referred to as the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

Finally, the Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

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2005 Commission Summary

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Residential Real Property - Current

Number of Sales	1,412	COD	13.63
Total Sales Price	148,713,549	PRD	102.65
Total Adj. Sales Price	149,164,698	COV	21.39
Total Assessed Value	136,252,276	STD	20.06
Avg. Adj. Sales Price	105,641	Avg. Abs. Dev.	13.00
Avg. Assessed Value	96,496	Min	12.50
Median	95.37	Max	260.08
Wgt. Mean	91.34	95% Median C.I.	94.62 to 96.38
Mean	93.76	95% Wgt. Mean C.I.	90.49 to 92.20
		95% Mean C.I.	92.72 to 94.81
% of Value of the Class of all Real Property Value in the County			64.17
% of Records Sold in the Study Period			11.19
% of Value Sold in the Study Period			12.13
Average Assessed Value of the Base			89,012

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	1,412	95.37	13.63	102.65
2004	1,195	93.41	15.90	102.50
2003	1,155	93	13.38	100.34
2002	1,294	82	14.27	101.26
2001	1,427	94	13.13	100.39

2005 Commission Summary

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Commercial Real Property - Current

Number of Sales	84	COD	15.99
Total Sales Price	9,773,938	PRD	101.07
Total Adj. Sales Price	9,446,438	COV	24.68
Total Assessed Value	8,865,222	STD	23.41
Avg. Adj. Sales Price	112,458	Avg. Abs. Dev.	15.64
Avg. Assessed Value	105,538	Min	23.79
Median	97.79	Max	161.47
Wgt. Mean	93.85	95% Median C.I.	95.51 to 100.00
Mean	94.85	95% Wgt. Mean C.I.	87.97 to 99.72
		95% Mean C.I.	89.84 to 99.85
% of Value of the Class of all Real Property Value in the County			9.2
% of Records Sold in the Study Period			9.11
% of Value Sold in the Study Period			5.51
Average Assessed Value of the Base			174,589

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	84	97.79	15.99	101.07
2004	80	83.86	25.12	98.80
2003	93	92	19.71	100.37
2002	96	96	19.8	100.51
2001	105	93	12.38	100.06

2005 Opinions of the Property Tax Administrator for Cass County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

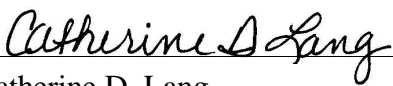
It is my opinion that the level of value of the class of residential real property in Cass County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Cass County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Cass County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Cass County is in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

2005 Correlation Section for Cass County

Residential Real Property

I. Correlation

Cass: RESIDENTIAL: For this class of property the actions of the assessor's office are apparent and the results are from the continued efforts for better equalization and uniformity. The median is most representative of the overall level of value for this class of property. Further, the overall qualitative statistics are good and indicate the assessment uniformity is good. With the stabilization of the personnel within the office staff has helped bring the aggregate mean closer to the level of the median.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	1776	1612	1498	1526	1824
Qualified Sales	1427	1294	1155	1195	1412
Percent Used	80.35	80.27	77.1	78.31	77.41

Cass: RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

2005 Correlation Section for Cass County

Adjusting for Selective Reappraisal

"The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action."

"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	86	10.83	95.31	94
2002	92	4.67	96.3	92
2003	88	6.38	93.61	91
2004	90.50	8.05	97.78	93.41
2005	92.88	3.77	96.38	95.37

Cass: RESIDENTIAL: This comparison between the trended level of value and the median for this property class indicates that the two percentages are similar and support each other. The trended preliminary ratio would also realistically support the assessment actions actually taken by the assessor's office for this property type.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the

2005 Correlation Section for Cass County

assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

Gloudemans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
15.01	2001	10.83
0.2	2002	0.42
2	2003	6
3.32	2004	8.05
1.82	2005	3.77

Cass: RESIDENTIAL: There is a 2.00 point spread in the percent change for this property class, indicating some difference between the two units of measurement. If the spread was higher on the sales file side than on the assessment side this could raise questions but not in this situation.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

2005 Correlation Section for Cass County

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	95.37	91.34	93.76

Cass: RESIDENTIAL: As demonstrated by the above table there continues to be a spread between the median and the aggregate mean. The median level of value is within the acceptable range but the low aggregate mean is indicating that the total value of this class or subclasses within maybe undervalued. The county has improved by narrowing this difference through appraisal work. Again with the stabilization of the personal within the office staff will help bring the aggregate mean up to the level of the median. The median is still the best indicator of the level of value for this county.

2005 Correlation Section for Cass County

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	13.63	102.65
Difference	0	0

Cass: RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

**2005 Correlation Section
for Cass County**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1406	1412	6
Median	92.88	95.37	2.49
Wgt. Mean	89.52	91.34	1.82
Mean	91.61	93.76	2.15
COD	14.70	13.63	-1.07
PRD	102.33	102.65	0.32
Min Sales Ratio	12.50	12.50	0
Max Sales Ratio	260.08	260.08	0

Cass: RESIDENTIAL: The statistics for this county represent the assessment actions completed for this property class by the county for the 2005 assessment year.

2005 Correlation Section for Cass County

Commerical Real Property

I. Correlation

Cass: COMMERCIAL: In this property class the level of value has been maintained and the properties in this property class are being treated proportionately. The median is most representative of the overall level of value for this class of property. Further, the overall qualitative statistics are good and indicate the assessment uniformity is good. With the stabilization of the personal within the office staff has helped bring the aggregate mean closer to the level of the median.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	173	158	143	115	129
Qualified Sales	105	96	93	80	84
Percent Used	60.69	60.76	65.03	69.57	65.12

Cass: COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the County. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

2005 Correlation Section for Cass County

Adjusting for Selective Reappraisal

"The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action."

"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	92	4.67	96.3	93
2002	85	0.29	85.25	84
2003	87	0.88	87.77	92
2004	83.86	15.36	96.74	83.86
2005	96.30	4.15	100.29	97.79

Cass: COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two percentages are similar and support each other.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the

2005 Correlation Section for Cass County

most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

Gloudemans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
2.58	2001	4.67
-3.71	2002	-0.39
1	2003	1
0	2004	15.36
4.62	2005	4.15

Cass: COMMERCIAL: The percent change for this class of property represents only a 0.47 point difference with the percent change; this is an insignificant amount of percent change. Having a small difference between these two measurements supports the actions of the assessor's office.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for "direct" equalization; the process of adjusting the values of classes or subclasses of

2005 Correlation Section for Cass County

property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	97.79	93.85	94.85

Cass: COMMERCIAL: All the measures of central tendency illustrated in the above table are within acceptable range but show some difference. The indication is that the median is the most reliable measure of the level of value for this class of property. The county has improved by narrowing this difference through appraisal work. Again with the stabilization of the personal within the office staff will help bring the aggregate mean up to the level of the median. The median is still the best indicator of the level of value for this county.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment

2005 Correlation Section for Cass County

uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	15.99	101.07
Difference	0	0

Cass: COMMERCIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole. This is another demonstration of the hard work the county assessment staff is doing to bring uniformity to the assessment of this class of property.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

**2005 Correlation Section
for Cass County**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	83	84	1
Median	96.30	97.79	1.49
Wgt. Mean	92.87	93.85	0.98
Mean	92.22	94.85	2.63
COD	21.79	15.99	-5.8
PRD	99.30	101.07	1.77
Min Sales Ratio	9.93	23.79	13.86
Max Sales Ratio	161.47	161.47	0

Cass: COMMERCIAL: The above statistics support the actions of the assessor for this class of property for the 2005 assessment year.

**2005 County Abstract of Assessment for Real Property, Form 45 Compared with the
2004 Certificate of Taxes Levied (CTL)**

13 Cass

	2004 CTL County Total	2005 Form 45 County Total	Value Difference (2005 Form 45 - 2004 CTL)	Percent Change	2005 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,040,589,259	1,115,584,011	74,994,752	7.21	36,242,287	3.72
2. Recreational	6,543,023	7,299,387	756,364	11.56	0	11.56
3. Ag-Homesite Land, Ag-Res Dwellings	116,650,869	117,836,628	1,185,759	1.02	*-----	1.02
4. Total Residential (sum lines 1-3)	1,163,783,151	1,240,720,026	76,936,875	6.61	36,242,287	3.5
5. Commercial	103,057,195	113,739,194	10,681,999	10.37	4,787,385	5.72
6. Industrial	46,751,765	47,231,818	480,053	1.03	164,650	0.67
7. Ag-Farmsite Land, Outbuildings	35,297,096	35,781,583	484,487	1.37	1,878,237	-3.95
8. Minerals	0	234,963	234,963		0	
9. Total Commercial (sum lines 5-8)	185,106,056	196,987,558	11,881,502	6.42	4,952,035	3.74
10. Total Non-Agland Real Property	1,348,889,207	1,437,729,334	88,840,127	6.59	43,072,559	3.39
11. Irrigated	2,623,194	2,968,583	345,389	13.17		
12. Dryland	267,609,388	291,685,750	24,076,362	9		
13. Grassland	12,278,994	15,185,726	2,906,732	23.67		
14. Wasteland	390,895	383,307	-7,588	-1.94		
15. Other Agland	1,857,999	1,915,000	57,001	3.07		
16. Total Agricultural Land	284,760,470	312,138,366	27,377,896	9.61		
17. Total Value of All Real Property (Locally Assessed)	1,633,649,677	1,749,867,699	116,218,022	7.11	43,072,559	4.48

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2005 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	1412	MEDIAN:	95	COV:	21.39	95% Median C.I.:	94.62 to 96.38
TOTAL Sales Price:	148,713,549	WGT. MEAN:	91	STD:	20.06	95% Wgt. Mean C.I.:	90.49 to 92.20
TOTAL Adj.Sales Price:	149,164,698	MEAN:	94	AVG.ABS.DEV:	13.00	95% Mean C.I.:	92.72 to 94.81
TOTAL Assessed Value:	136,252,276						
AVG. Adj. Sales Price:	105,640	COD:	13.63	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	96,495	PRD:	102.65	MIN Sales Ratio:	12.50		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/02 TO 09/30/02	184	97.79	95.76	95.68	11.74	100.08	29.30	193.16	95.84 to 99.33	93,230	89,198
10/01/02 TO 12/31/02	137	99.17	99.23	96.43	12.44	102.90	46.81	230.52	97.68 to 100.00	92,059	88,771
01/01/03 TO 03/31/03	112	96.76	93.76	91.08	15.15	102.94	12.50	236.40	93.33 to 97.97	108,723	99,023
04/01/03 TO 06/30/03	185	97.20	94.74	92.65	11.41	102.25	34.11	165.94	94.67 to 99.14	111,965	103,741
07/01/03 TO 09/30/03	229	93.56	91.31	90.38	13.63	101.03	24.60	156.58	90.91 to 95.55	111,071	100,382
10/01/03 TO 12/31/03	154	94.05	92.15	90.75	14.17	101.55	22.50	154.06	89.58 to 97.79	123,191	111,792
01/01/04 TO 03/31/04	167	95.23	93.63	89.33	12.94	104.81	25.24	210.35	92.83 to 97.00	95,847	85,622
04/01/04 TO 06/30/04	244	90.25	91.88	87.73	15.87	104.73	40.80	260.08	88.16 to 92.86	106,942	93,821
____Study Years____											
07/01/02 TO 06/30/03	618	97.83	95.86	93.94	12.44	102.05	12.50	236.40	96.86 to 98.40	101,387	95,238
07/01/03 TO 06/30/04	794	93.12	92.14	89.47	14.34	102.98	22.50	260.08	91.59 to 94.62	108,951	97,474
____Calendar Yrs____											
01/01/03 TO 12/31/03	680	95.15	92.84	91.19	13.49	101.81	12.50	236.40	93.73 to 96.70	113,672	103,656
____ALL____											
	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
RES	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495
____ALL____											
	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495
LOCATIONS: URBAN, SUBURBAN & RURAL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	589	94.79	93.74	92.02	12.24	101.86	24.05	231.15	93.16 to 96.09	88,739	81,662
2	172	98.42	97.36	94.27	10.01	103.28	43.05	169.19	96.59 to 99.36	135,078	127,339
3	651	95.01	92.84	89.94	15.75	103.23	12.50	260.08	93.56 to 96.38	113,154	101,767
____ALL____											
	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495
STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	955	93.75	93.01	91.24	11.81	101.94	33.02	231.15	92.63 to 95.02	139,234	127,032
2	431	99.26	95.16	91.07	17.06	104.49	12.50	260.08	97.75 to 100.00	31,085	28,310
3	26	97.01	98.34	97.74	8.94	100.62	34.11	148.43	94.82 to 99.44	107,612	105,179
____ALL____											
	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

PA&T 2005 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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AVG. Assessed Value:	96,495	PRD:	102.65	MIN Sales Ratio:	12.50		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1358	95.22	93.53	91.26	13.58	102.49	12.50	260.08	94.46 to 96.10	106,317	97,020
06	10	92.09	93.92	88.40	12.96	106.24	64.23	125.75	83.47 to 106.09	195,885	173,166
07	44	99.68	101.01	97.90	14.51	103.18	60.76	156.58	95.77 to 105.38	64,237	62,888
ALL	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	92.06	92.06	92.06			92.06	92.06	N/A	137,500	126,576
13-0001	362	92.06	92.49	90.84	12.93	101.82	12.50	193.16	90.00 to 94.51	97,490	88,560
13-0022	52	89.09	92.42	86.83	17.60	106.44	63.89	172.00	82.96 to 95.21	82,037	71,231
13-0028	153	98.30	92.94	88.77	10.18	104.70	22.50	150.00	94.74 to 100.00	98,689	87,607
13-0032	195	97.48	94.72	92.36	11.35	102.56	26.28	150.79	95.54 to 98.32	105,061	97,035
13-0056	333	93.20	92.85	89.80	19.19	103.40	15.73	260.08	89.98 to 95.29	111,254	99,905
13-0096	10	99.49	102.24	98.68	6.37	103.61	87.88	133.25	95.46 to 110.03	81,000	79,928
13-0097	68	94.80	93.79	93.46	13.08	100.36	56.58	131.28	90.26 to 98.32	102,139	95,456
55-0145	114	98.64	97.92	97.07	8.39	100.88	66.16	231.15	97.33 to 99.36	110,166	106,942
66-0027	11	99.39	108.00	105.01	15.82	102.85	81.23	157.86	91.01 to 137.23	60,227	63,242
66-0111	32	82.20	86.59	81.38	17.78	106.40	55.29	131.60	75.06 to 88.48	111,487	90,729
78-0001	81	98.23	97.31	95.09	7.03	102.34	65.47	165.94	97.43 to 99.11	151,737	144,290
NonValid School	1	92.06	92.06	92.06			92.06	92.06	N/A	137,500	126,576
ALL	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	136,252,276						
AVG. Adj. Sales Price:	105,640	COD:	13.63	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	96,495	PRD:	102.65	MIN Sales Ratio:	12.50		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	481	98.32	94.79	90.62	17.87	104.61	12.50	260.08	96.97 to 99.75	37,803	34,257
Prior TO 1860	4	91.66	90.55	89.12	7.30	101.61	79.58	99.31	N/A	93,125	82,989
1860 TO 1899	91	93.09	92.35	90.38	12.77	102.18	58.09	157.90	87.93 to 97.55	82,121	74,218
1900 TO 1919	82	95.34	93.60	91.06	11.57	102.80	52.12	137.23	88.57 to 98.73	98,060	89,290
1920 TO 1939	47	97.92	96.91	94.27	12.86	102.81	59.29	154.06	94.67 to 100.14	90,943	85,728
1940 TO 1949	33	95.69	94.97	93.81	12.64	101.24	34.11	150.79	86.54 to 99.35	86,940	81,559
1950 TO 1959	56	93.91	93.25	91.56	11.90	101.84	58.88	129.72	89.45 to 98.56	90,837	83,172
1960 TO 1969	73	87.51	88.72	84.67	14.73	104.78	52.28	144.81	81.87 to 92.56	124,706	105,585
1970 TO 1979	165	94.79	91.95	89.98	10.42	102.19	55.51	138.88	91.67 to 96.21	123,141	110,806
1980 TO 1989	87	94.57	95.50	92.34	10.60	103.42	64.23	156.58	92.58 to 97.83	148,410	137,044
1990 TO 1994	69	91.38	91.90	91.27	8.53	100.69	66.19	112.33	88.98 to 96.42	196,832	179,655
1995 TO 1999	98	95.05	94.58	92.75	9.96	101.97	65.81	127.59	92.31 to 97.88	196,647	182,394
2000 TO Present	126	95.41	94.28	93.23	8.77	101.13	65.47	193.16	92.58 to 97.64	219,666	204,792
ALL	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	41	107.27	120.05	114.65	39.05	104.71	40.80	260.08	94.56 to 139.40	3,028	3,472
5000 TO 9999	53	83.14	88.49	88.61	27.90	99.86	24.60	231.15	77.26 to 96.76	6,690	5,928
Total \$											
1 TO 9999	94	94.00	102.26	95.36	35.05	107.23	24.60	260.08	83.14 to 100.39	5,093	4,857
10000 TO 29999	200	100.00	96.19	95.88	14.82	100.33	12.50	157.90	100.00 to 100.00	20,084	19,256
30000 TO 59999	196	99.50	98.94	98.64	12.71	100.30	15.73	193.16	98.32 to 100.00	43,612	43,019
60000 TO 99999	312	94.54	93.01	93.00	10.89	100.01	39.26	129.72	92.58 to 95.69	81,320	75,630
100000 TO 149999	268	92.08	90.85	90.84	10.83	100.01	41.21	138.88	89.54 to 94.67	122,331	111,125
150000 TO 249999	248	92.74	90.61	90.59	10.56	100.01	24.05	125.63	90.80 to 94.93	186,335	168,806
250000 TO 499999	88	89.63	87.80	87.81	10.70	99.99	52.12	109.43	85.54 to 93.59	310,970	273,069
500000 +	6	96.67	98.01	96.64	6.35	101.42	85.62	112.95	85.62 to 112.95	731,250	706,687
ALL	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

PA&T 2005 R&O Statistics

Base Stat

PAGE: 4 of 5

Type: Qualified

State Stat Run

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TOTAL Assessed Value:	136,252,276						
AVG. Adj. Sales Price:	105,640	COD:	13.63	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	96,495	PRD:	102.65	MIN Sales Ratio:	12.50		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	61	81.76	86.60	67.17	39.55	128.93	12.50	236.40	70.11 to 90.58	4,994	3,354
5000 TO 9999	50	93.37	97.99	74.04	34.29	132.36	15.73	260.08	78.20 to 102.30	9,640	7,137
Total \$											
1 TO 9999	111	85.40	91.73	71.38	38.09	128.52	12.50	260.08	77.90 to 95.29	7,086	5,058
10000 TO 29999	202	100.00	97.19	93.25	13.53	104.23	43.05	231.15	99.17 to 100.00	22,051	20,563
30000 TO 59999	217	98.32	95.62	90.96	13.83	105.13	24.05	165.94	97.25 to 99.49	49,990	45,469
60000 TO 99999	341	92.87	92.65	90.46	11.44	102.42	52.28	193.16	90.56 to 94.96	89,355	80,832
100000 TO 149999	254	94.35	92.41	90.73	10.31	101.86	53.30	129.43	91.79 to 96.20	133,634	121,244
150000 TO 249999	224	94.92	93.14	91.71	9.57	101.56	52.12	138.88	92.58 to 96.95	202,618	185,821
250000 TO 499999	58	95.94	93.29	92.50	7.40	100.85	65.47	112.33	93.01 to 97.46	334,280	309,209
500000 +	5	95.68	98.08	96.51	7.29	101.63	85.62	112.95	N/A	777,500	750,370
ALL	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	482	98.17	94.64	89.63	17.92	105.59	12.50	260.08	96.41 to 99.66	37,860	33,933
10	13	100.57	104.18	95.18	29.77	109.45	34.11	157.90	66.96 to 148.43	33,903	32,269
15	1	99.39	99.39	99.39			99.39	99.39	N/A	42,500	42,241
20	162	94.67	95.94	93.13	13.21	103.02	53.30	193.16	91.67 to 97.48	81,861	76,234
25	19	99.03	96.56	95.04	9.23	101.60	72.02	124.67	89.72 to 104.11	94,676	89,981
30	495	94.24	92.69	90.98	11.07	101.89	52.12	156.58	92.21 to 95.43	124,528	113,293
35	49	95.34	92.76	92.27	8.34	100.53	66.19	111.93	90.56 to 97.93	147,592	136,183
40	171	92.88	91.23	90.85	8.94	100.42	65.47	114.75	91.01 to 95.46	218,138	198,172
45	3	97.64	94.03	93.62	4.57	100.44	85.54	98.91	N/A	291,000	272,424
50	13	95.87	95.52	93.94	7.09	101.69	76.31	113.49	87.40 to 100.99	387,418	363,923
55	1	101.84	101.84	101.84			101.84	101.84	N/A	537,500	547,393
60	3	95.68	98.09	95.95	9.52	102.23	85.62	112.95	N/A	916,666	879,543
ALL	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	1412	MEDIAN:	95	COV:	21.39	95% Median C.I.:	94.62 to 96.38
TOTAL Sales Price:	148,713,549	WGT. MEAN:	91	STD:	20.06	95% Wgt. Mean C.I.:	90.49 to 92.20
TOTAL Adj.Sales Price:	149,164,698	MEAN:	94	AVG.ABS.DEV:	13.00	95% Mean C.I.:	92.72 to 94.81
TOTAL Assessed Value:	136,252,276						
AVG. Adj. Sales Price:	105,640	COD:	13.63	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	96,495	PRD:	102.65	MIN Sales Ratio:	12.50		

(!: AVTot=0)
(!: Derived)

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	484	98.29	94.65	89.89	17.86	105.30	12.50	260.08	96.42 to 99.66	38,711	34,798
100	41	98.86	101.36	95.52	14.15	106.11	65.78	156.58	95.42 to 105.03	67,494	64,473
101	544	94.23	92.76	90.99	11.36	101.95	34.11	193.16	92.33 to 95.21	144,611	131,580
102	81	96.49	93.01	92.72	10.18	100.32	62.45	129.43	93.09 to 98.37	192,249	178,252
103	23	93.59	93.84	92.89	10.58	101.02	71.66	124.67	85.78 to 99.43	140,589	130,587
104	151	94.24	93.04	91.03	11.89	102.20	52.28	150.79	90.56 to 97.11	129,838	118,194
106	3	93.94	94.71	94.14	2.43	100.61	91.67	98.53	N/A	125,833	118,454
111	59	92.89	93.96	94.05	6.89	99.91	70.89	110.25	90.20 to 97.27	114,888	108,053
301	3	94.57	94.18	95.28	9.57	98.85	80.42	107.55	N/A	107,766	102,678
302	2	87.32	87.32	86.23	8.75	101.26	79.69	94.96	N/A	77,878	67,157
304	20	92.62	91.64	91.85	5.42	99.77	79.47	106.44	89.28 to 94.46	141,038	129,547
307	1	106.76	106.76	106.76			106.76	106.76	N/A	125,000	133,455
ALL											
	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	485	98.27	94.73	89.53	17.74	105.80	12.50	260.08	96.73 to 99.66	39,147	35,050
10	11	99.30	92.47	93.89	11.65	98.48	50.00	115.93	73.74 to 102.35	44,860	42,119
20	31	101.43	107.64	103.71	18.85	103.78	65.60	157.90	95.48 to 118.84	49,317	51,149
25	3	99.43	101.83	99.69	3.75	102.15	97.43	108.62	N/A	68,633	68,418
30	607	94.47	93.38	92.17	10.71	101.31	34.11	154.06	92.89 to 95.29	144,434	133,126
35	9	101.18	101.08	91.09	16.41	110.97	66.37	129.42	78.11 to 127.59	115,000	104,753
40	255	92.62	90.76	89.59	10.81	101.31	52.12	193.16	89.79 to 95.16	148,563	133,100
45	4	99.47	100.85	99.05	5.13	101.81	92.72	111.73	N/A	126,175	124,979
50	5	95.46	95.05	93.63	6.31	101.52	83.47	105.88	N/A	95,550	89,460
55	1	99.11	99.11	99.11			99.11	99.11	N/A	289,590	287,026
60	1	83.64	83.64	83.64			83.64	83.64	N/A	87,500	73,189
ALL											
	1412	95.37	93.76	91.34	13.63	102.65	12.50	260.08	94.62 to 96.38	105,640	96,495

PA&T 2005 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	84	MEDIAN:	98	COV:	24.68	95% Median C.I.:	95.51 to 100.00
TOTAL Sales Price:	9,773,938	WGT. MEAN:	94	STD:	23.41	95% Wgt. Mean C.I.:	87.97 to 99.72
TOTAL Adj.Sales Price:	9,446,438	MEAN:	95	AVG.ABS.DEV:	15.64	95% Mean C.I.:	89.84 to 99.85
TOTAL Assessed Value:	8,865,222						
AVG. Adj. Sales Price:	112,457	COD:	15.99	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	105,538	PRD:	101.07	MIN Sales Ratio:	23.79		

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
____Qrtrs____												
07/01/01 TO 09/30/01	10	94.11	87.78	82.21	15.12	106.78	47.93	110.67	70.97 to 104.09		166,050	136,515
10/01/01 TO 12/31/01	3	96.10	83.53	93.06	15.81	89.76	54.45	100.04	N/A		71,000	66,073
01/01/02 TO 03/31/02	3	102.05	114.39	104.61	15.58	109.35	96.70	144.40	N/A		271,666	284,190
04/01/02 TO 06/30/02	13	96.70	100.28	99.06	8.81	101.23	80.56	138.59	91.00 to 102.97		118,686	117,567
07/01/02 TO 09/30/02	9	98.92	97.73	91.04	8.75	107.35	69.73	118.69	89.05 to 108.02		88,066	80,179
10/01/02 TO 12/31/02	8	97.23	91.09	81.09	12.93	112.33	70.00	114.71	70.00 to 114.71		93,738	76,012
01/01/03 TO 03/31/03	2	91.04	91.04	88.31	10.67	103.08	81.32	100.75	N/A		62,500	55,196
04/01/03 TO 06/30/03	7	96.05	83.08	90.42	16.16	91.88	23.79	99.93	23.79 to 99.93		63,785	57,678
07/01/03 TO 09/30/03	9	99.15	95.37	98.84	27.89	96.49	27.59	150.77	59.89 to 146.37		99,922	98,760
10/01/03 TO 12/31/03	8	97.80	100.74	93.17	19.72	108.13	66.85	161.47	66.85 to 161.47		109,649	102,158
01/01/04 TO 03/31/04	1	128.28	128.28	128.28			128.28	128.28	N/A		135,000	173,173
04/01/04 TO 06/30/04	11	100.08	93.42	100.69	19.14	92.78	53.73	130.11	57.24 to 118.50		108,136	108,886
____Study Years____												
07/01/01 TO 06/30/02	29	96.70	95.70	93.22	12.56	102.66	47.93	144.40	91.13 to 100.08		145,911	136,011
07/01/02 TO 06/30/03	26	97.43	91.23	87.22	12.23	104.59	23.79	118.69	89.05 to 100.00		81,308	70,917
07/01/03 TO 06/30/04	29	100.08	97.25	99.23	22.16	98.00	27.59	161.47	81.67 to 108.29		106,931	106,104
____Calendar Yrs____												
01/01/02 TO 12/31/02	33	98.92	98.64	95.13	10.49	103.68	69.73	144.40	95.12 to 100.28		118,195	112,444
01/01/03 TO 12/31/03	26	97.73	93.38	94.56	21.09	98.75	23.79	161.47	81.32 to 100.75		90,307	85,394
____ALL____												
	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00		112,457	105,538
ASSESSOR LOCATION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
COM	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00		112,457	105,538
____ALL____												
	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00		112,457	105,538
LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
1	63	99.15	98.51	98.60	10.80	99.91	54.45	150.77	96.70 to 100.08		102,443	101,006
2	1	100.83	100.83	100.83			100.83	100.83	N/A		60,000	60,500
3	20	76.38	83.01	83.25	35.63	99.71	23.79	161.47	59.89 to 100.04		146,625	122,066
____ALL____												
	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00		112,457	105,538

PA&T 2005 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	84	MEDIAN:	98	COV:	24.68	95% Median C.I.:	95.51 to 100.00
TOTAL Sales Price:	9,773,938	WGT. MEAN:	94	STD:	23.41	95% Wgt. Mean C.I.:	87.97 to 99.72
TOTAL Adj.Sales Price:	9,446,438	MEAN:	95	AVG.ABS.DEV:	15.64	95% Mean C.I.:	89.84 to 99.85
TOTAL Assessed Value:	8,865,222						
AVG. Adj. Sales Price:	112,457	COD:	15.99	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	105,538	PRD:	101.07	MIN Sales Ratio:	23.79		

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(!: Derived)

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	66	99.55	98.35	96.34	13.35	102.09	53.73	150.77	96.10 to 100.28	126,215	121,594
2	16	88.58	81.19	73.73	28.09	110.11	23.79	161.47	57.24 to 99.93	63,199	46,599
3	2	88.66	88.66	89.92	4.96	98.60	84.26	93.06	N/A	52,500	47,208
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	29	99.15	99.09	97.94	7.41	101.18	69.73	128.28	95.51 to 102.05	142,403	139,472
13-0022	8	100.89	101.84	102.23	15.12	99.62	69.89	138.59	69.89 to 138.59	43,616	44,587
13-0028											
13-0032	15	97.37	100.85	100.15	16.22	100.70	66.85	161.47	84.26 to 104.09	97,346	97,492
13-0056	10	71.74	71.83	84.46	31.93	85.05	23.79	113.55	27.59 to 104.40	171,940	145,221
13-0096	3	91.13	88.66	78.73	9.26	112.61	74.76	100.08	N/A	172,603	135,887
13-0097	6	99.79	97.95	101.11	6.94	96.88	74.50	114.71	74.50 to 114.71	28,666	28,985
55-0145											
66-0027	1	146.37	146.37	146.37			146.37	146.37	N/A	21,900	32,054
66-0111	4	94.04	86.27	90.71	12.91	95.10	57.24	99.74	N/A	63,750	57,827
78-0001	8	82.90	87.83	85.73	32.96	102.45	47.93	144.40	47.93 to 144.40	102,687	88,033
NonValid School											
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

PA&T 2005 R&O Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	84	MEDIAN:	98	COV:	24.68	95% Median C.I.:	95.51 to 100.00
TOTAL Sales Price:	9,773,938	WGT. MEAN:	94	STD:	23.41	95% Wgt. Mean C.I.:	87.97 to 99.72
TOTAL Adj.Sales Price:	9,446,438	MEAN:	95	AVG.ABS.DEV:	15.64	95% Mean C.I.:	89.84 to 99.85
TOTAL Assessed Value:	8,865,222						
AVG. Adj. Sales Price:	112,457	COD:	15.99	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	105,538	PRD:	101.07	MIN Sales Ratio:	23.79		

(!: AVTot=0)
(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	21	91.13	85.37	80.56	26.92	105.97	23.79	161.47	59.89 to 100.04	67,242	54,174
Prior TO 1860	1	74.76	74.76	74.76			74.76	74.76	N/A	427,810	319,825
1860 TO 1899	5	102.43	102.13	101.01	5.16	101.11	90.81	114.71	N/A	63,340	63,982
1900 TO 1919	10	98.26	97.79	99.89	6.65	97.90	74.50	118.69	94.74 to 104.09	72,080	71,997
1920 TO 1939	5	95.51	90.46	86.43	12.52	104.67	66.85	108.29	N/A	48,000	41,486
1940 TO 1949	6	99.47	89.22	96.00	11.49	92.94	54.45	102.05	54.45 to 102.05	85,000	81,596
1950 TO 1959	5	96.05	101.22	88.71	15.85	114.09	70.97	146.37	N/A	58,180	51,612
1960 TO 1969	4	104.43	104.29	81.60	18.21	127.82	69.73	138.59	N/A	88,125	71,906
1970 TO 1979	9	96.66	101.89	101.42	18.67	100.47	69.89	144.40	80.56 to 130.11	170,022	172,429
1980 TO 1989	9	96.10	91.48	87.97	7.75	103.99	73.48	102.97	81.32 to 100.08	219,436	193,040
1990 TO 1994	4	110.46	117.96	120.02	11.55	98.28	100.15	150.77	N/A	168,125	201,786
1995 TO 1999	3	102.61	92.18	100.94	11.32	91.32	69.54	104.40	N/A	221,000	223,083
2000 TO Present	2	105.82	105.82	107.32	7.30	98.60	98.09	113.55	N/A	167,500	179,764
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	130.13	130.13	116.69	24.08	111.52	98.80	161.47	N/A	2,099	2,450
5000 TO 9999	1	74.50	74.50	74.50			74.50	74.50	N/A	7,000	5,215
Total \$											
1 TO 9999	3	98.80	111.59	90.32	29.34	123.55	74.50	161.47	N/A	3,733	3,371
10000 TO 29999	11	81.67	87.58	85.01	34.22	103.03	27.59	146.37	54.45 to 138.59	17,718	15,061
30000 TO 59999	22	99.29	93.14	93.26	9.89	99.87	23.79	114.71	90.81 to 100.75	43,259	40,344
60000 TO 99999	16	99.94	98.51	97.85	9.53	100.67	53.73	130.11	94.80 to 104.09	75,462	73,842
100000 TO 149999	13	97.37	96.03	97.04	14.68	98.96	66.85	144.40	70.97 to 100.08	120,538	116,964
150000 TO 249999	11	99.44	94.26	92.80	20.38	101.57	47.93	150.77	59.89 to 113.55	191,402	177,629
250000 TO 499999	6	100.53	98.09	97.20	12.40	100.92	74.76	116.59	74.76 to 116.59	352,635	342,750
500000 +	2	85.09	85.09	84.25	13.65	100.99	73.48	96.70	N/A	646,500	544,704
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

PA&T 2005 R&O Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	84	MEDIAN:	98	COV:	24.68	95% Median C.I.:	95.51 to 100.00
TOTAL Sales Price:	9,773,938	WGT. MEAN:	94	STD:	23.41	95% Wgt. Mean C.I.:	87.97 to 99.72
TOTAL Adj.Sales Price:	9,446,438	MEAN:	95	AVG.ABS.DEV:	15.64	95% Mean C.I.:	89.84 to 99.85
TOTAL Assessed Value:	8,865,222						
AVG. Adj. Sales Price:	112,457	COD:	15.99	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	105,538	PRD:	101.07	MIN Sales Ratio:	23.79		

(!: AVTot=0)
(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	98.80	95.95	44.84	45.17	214.01	27.59	161.47	N/A	7,233	3,243
5000 TO 9999	4	76.25	64.49	48.66	20.12	132.53	23.79	81.67	N/A	16,000	7,785
Total \$											
1 TO 9999	7	78.00	77.97	47.69	39.57	163.49	23.79	161.47	23.79 to 161.47	12,242	5,838
10000 TO 29999	8	95.53	91.22	86.34	24.12	105.64	54.45	138.59	54.45 to 138.59	20,437	17,646
30000 TO 59999	23	98.92	96.58	93.23	10.35	103.60	53.73	146.37	95.12 to 100.75	46,069	42,948
60000 TO 99999	19	96.10	91.36	87.08	12.17	104.91	47.93	118.69	81.32 to 100.83	89,178	77,661
100000 TO 149999	8	97.79	96.76	93.01	10.56	104.03	59.89	130.11	59.89 to 130.11	129,875	120,793
150000 TO 249999	10	102.79	105.09	101.41	14.39	103.63	69.73	144.40	80.56 to 128.28	182,542	185,123
250000 TO 499999	7	104.40	105.62	101.18	16.58	104.38	74.76	150.77	74.76 to 150.77	326,544	330,401
500000 +	2	85.09	85.09	84.25	13.65	100.99	73.48	96.70	N/A	646,500	544,704
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	87.54	80.10	73.49	27.51	108.99	23.79	161.47	57.24 to 98.92	66,788	49,085
10	26	96.89	95.77	91.02	11.98	105.22	54.45	138.59	93.06 to 100.08	123,976	112,844
15	2	110.49	110.49	109.65	5.52	100.76	104.40	116.59	N/A	400,000	438,617
20	35	100.08	99.17	96.62	12.96	102.63	66.85	146.37	95.51 to 102.63	109,023	105,343
30	2	96.42	96.42	96.67	1.74	99.74	94.74	98.09	N/A	117,500	113,582
40	1	150.77	150.77	150.77			150.77	150.77	N/A	170,000	256,309
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

PA&T 2005 R&O Statistics

Base Stat

PAGE:5 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	84	MEDIAN:	98	COV:	24.68	95% Median C.I.:	95.51 to 100.00
TOTAL Sales Price:	9,773,938	WGT. MEAN:	94	STD:	23.41	95% Wgt. Mean C.I.:	87.97 to 99.72
TOTAL Adj.Sales Price:	9,446,438	MEAN:	95	AVG.ABS.DEV:	15.64	95% Mean C.I.:	89.84 to 99.85
TOTAL Assessed Value:	8,865,222						
AVG. Adj. Sales Price:	112,457	COD:	15.99	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	105,538	PRD:	101.07	MIN Sales Ratio:	23.79		

(!: AVTot=0)
(!: Derived)

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	17	86.02	79.57	72.08	29.43	110.39	23.79	161.47	53.73 to 99.93	64,835	46,734
299	1	89.05	89.05	89.05			89.05	89.05	N/A	100,000	89,050
300	1	108.02	108.02	108.02			108.02	108.02	N/A	42,500	45,910
303	2	88.94	88.94	85.73	17.38	103.74	73.48	104.40	N/A	574,000	492,096
319	3	85.46	83.95	84.85	10.50	98.94	69.73	96.66	N/A	286,000	242,665
325	1	110.67	110.67	110.67			110.67	110.67	N/A	270,000	298,802
326	4	89.96	83.80	88.45	18.55	94.75	54.45	100.83	N/A	43,125	38,143
344	5	96.70	96.64	102.71	11.53	94.09	69.89	118.69	N/A	47,040	48,314
346	1	100.08	100.08	100.08			100.08	100.08	N/A	65,000	65,054
349	1	93.06	93.06	93.06			93.06	93.06	N/A	67,500	62,817
350	3	110.25	118.15	118.47	13.49	99.73	99.79	144.40	N/A	135,000	159,930
351	1	146.37	146.37	146.37			146.37	146.37	N/A	21,900	32,054
352	2	98.58	98.58	99.01	1.52	99.57	97.08	100.08	N/A	101,000	100,003
353	9	102.63	104.33	100.74	10.29	103.56	81.67	138.59	94.74 to 114.71	69,211	69,724
380	1	95.12	95.12	95.12			95.12	95.12	N/A	39,900	37,954
386	2	96.74	96.74	96.87	0.66	99.86	96.10	97.37	N/A	112,000	108,497
389	2	76.90	76.90	75.32	9.57	102.10	69.54	84.26	N/A	47,750	35,966
406	6	99.05	99.35	104.57	11.66	95.01	74.50	130.11	74.50 to 130.11	71,166	74,418
419	5	96.05	101.17	96.15	20.34	105.22	74.76	150.77	N/A	174,047	167,355
426	1	128.28	128.28	128.28			128.28	128.28	N/A	135,000	173,173
442	2	102.01	102.01	102.42	2.22	99.60	99.74	104.28	N/A	46,450	47,573
444	1	66.85	66.85	66.85			66.85	66.85	N/A	103,000	68,852
470	1	70.97	70.97	70.97			70.97	70.97	N/A	130,000	92,258
494	3	113.55	103.57	104.65	10.58	98.97	80.56	116.59	N/A	263,333	275,567
528	6	99.40	98.02	97.58	2.65	100.45	91.00	102.05	91.00 to 102.05	90,200	88,021
531	1	100.08	100.08	100.08			100.08	100.08	N/A	65,000	65,054
533	1	96.70	96.70	96.70			96.70	96.70	N/A	600,000	580,216
851	1	118.50	118.50	118.50			118.50	118.50	N/A	20,000	23,700
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	130.11	130.11	130.11			130.11	130.11	N/A	80,000	104,086
03	81	97.48	94.22	92.70	15.88	101.64	23.79	161.47	95.51 to 99.93	110,141	102,096
04	2	102.82	102.82	110.40	13.39	93.13	89.05	116.59	N/A	222,500	245,642
ALL	84	97.79	94.85	93.85	15.99	101.07	23.79	161.47	95.51 to 100.00	112,457	105,538

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1406	MEDIAN:	93	COV:	22.26	95% Median C.I.:	91.54 to 94.17
TOTAL Sales Price:	148,381,699	WGT. MEAN:	90	STD:	20.39	95% Wgt. Mean C.I.:	88.65 to 90.40
TOTAL Adj.Sales Price:	148,832,848	MEAN:	92	AVG.ABS.DEV:	13.65	95% Mean C.I.:	90.54 to 92.67
TOTAL Assessed Value:	133,240,152						
AVG. Adj. Sales Price:	105,855	COD:	14.70	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	94,765	PRD:	102.33	MIN Sales Ratio:	12.50		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____											
07/01/02 TO 09/30/02	184	97.35	94.62	94.02	12.34	100.64	29.30	193.16	95.02 to 98.87	93,230	87,657
10/01/02 TO 12/31/02	136	98.17	97.12	93.56	14.09	103.81	46.81	230.52	94.30 to 100.00	92,185	86,244
01/01/03 TO 03/31/03	111	94.90	91.02	88.78	16.10	102.52	12.50	236.40	90.31 to 96.98	109,383	97,113
04/01/03 TO 06/30/03	184	94.80	92.20	90.67	11.75	101.70	34.11	150.00	90.86 to 97.42	112,400	101,908
07/01/03 TO 09/30/03	229	90.61	89.12	88.98	14.11	100.15	24.60	144.81	88.14 to 93.56	111,071	98,835
10/01/03 TO 12/31/03	152	91.01	89.78	89.37	15.10	100.47	22.50	154.06	87.60 to 95.06	124,110	110,912
01/01/04 TO 03/31/04	168	89.90	90.63	86.97	15.88	104.21	25.24	210.35	87.37 to 94.62	95,387	82,958
04/01/04 TO 06/30/04	242	88.59	90.21	86.26	16.60	104.58	40.80	260.08	86.46 to 90.94	107,408	92,653
_____Study Years_____											
07/01/02 TO 06/30/03	615	96.30	93.80	91.80	13.30	102.18	12.50	236.40	94.90 to 97.46	101,649	93,315
07/01/03 TO 06/30/04	791	89.72	89.90	87.87	15.50	102.31	22.50	260.08	88.61 to 91.79	109,125	95,892
_____Calendar Yrs_____											
01/01/03 TO 12/31/03	676	92.56	90.42	89.50	14.09	101.03	12.50	236.40	90.61 to 94.46	114,087	102,104
_____ALL_____											
	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RES	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765
_____ALL_____											
	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	589	92.58	91.75	90.25	13.21	101.66	24.05	231.15	90.59 to 94.46	88,739	80,088
2	168	94.64	93.52	91.62	12.40	102.08	43.05	169.19	91.14 to 98.06	137,112	125,615
3	649	93.00	90.98	88.35	16.58	102.98	12.50	260.08	90.86 to 94.37	113,297	100,099
_____ALL_____											
	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	956	91.44	91.20	89.69	12.53	101.68	33.02	231.15	90.31 to 92.87	139,350	124,987
2	424	97.47	92.49	87.73	18.49	105.42	12.50	260.08	94.62 to 98.87	30,225	26,518
3	26	94.34	92.05	89.67	15.87	102.66	34.11	124.44	80.90 to 101.85	107,612	96,490
_____ALL_____											
	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1406	MEDIAN:	93	COV:	22.26	95% Median C.I.:	91.54 to 94.17
TOTAL Sales Price:	148,381,699	WGT. MEAN:	90	STD:	20.39	95% Wgt. Mean C.I.:	88.65 to 90.40
TOTAL Adj.Sales Price:	148,832,848	MEAN:	92	AVG.ABS.DEV:	13.65	95% Mean C.I.:	90.54 to 92.67
TOTAL Assessed Value:	133,240,152						
AVG. Adj. Sales Price:	105,855	COD:	14.70	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	94,765	PRD:	102.33	MIN Sales Ratio:	12.50		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1352	92.87	91.44	89.47	14.60	102.21	12.50	260.08	91.51 to 94.04	106,544	95,319
06	10	92.09	93.92	88.40	12.96	106.24	64.23	125.75	83.47 to 106.09	195,885	173,166
07	44	97.98	96.22	93.26	17.06	103.17	60.76	150.76	85.41 to 105.03	64,237	59,907
-----ALL-----	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	92.06	92.06	92.06			92.06	92.06	N/A	137,500	126,576
13-0001	361	91.16	92.06	90.49	13.00	101.73	12.50	193.16	89.70 to 93.76	97,586	88,305
13-0022	51	88.08	92.31	86.73	17.93	106.42	63.89	172.00	82.96 to 94.66	82,950	71,946
13-0028	153	98.27	92.37	88.10	10.53	104.84	22.50	150.00	93.73 to 100.00	98,689	86,948
13-0032	195	96.93	93.46	90.99	12.37	102.71	26.28	150.79	94.40 to 98.32	105,061	95,600
13-0056	332	92.74	92.54	89.43	19.38	103.47	15.73	260.08	89.72 to 95.14	111,491	99,705
13-0096	10	99.49	102.24	98.68	6.37	103.61	87.88	133.25	95.46 to 110.03	81,000	79,928
13-0097	67	83.79	82.98	84.35	13.93	98.38	45.63	131.28	77.94 to 87.60	102,556	86,506
55-0145	114	90.40	88.63	88.74	13.59	99.88	27.38	231.15	89.54 to 94.25	109,670	97,324
66-0027	10	98.26	103.02	101.79	11.65	101.21	81.23	137.23	91.01 to 113.85	62,450	63,567
66-0111	32	82.20	86.59	81.38	17.78	106.40	55.29	131.60	75.06 to 88.48	111,487	90,729
78-0001	80	96.01	90.01	92.09	11.06	97.74	38.41	114.43	88.02 to 98.79	153,234	141,114
NonValid School	1	92.06	92.06	92.06			92.06	92.06	N/A	137,500	126,576
-----ALL-----	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1406	MEDIAN:	93	COV:	22.26	95% Median C.I.:	91.54 to 94.17
TOTAL Sales Price:	148,381,699	WGT. MEAN:	90	STD:	20.39	95% Wgt. Mean C.I.:	88.65 to 90.40
TOTAL Adj.Sales Price:	148,832,848	MEAN:	92	AVG.ABS.DEV:	13.65	95% Mean C.I.:	90.54 to 92.67
TOTAL Assessed Value:	133,240,152						
AVG. Adj. Sales Price:	105,855	COD:	14.70	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	94,765	PRD:	102.33	MIN Sales Ratio:	12.50		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	475	96.30	91.87	87.10	19.23	105.48	12.50	260.08	93.59 to 98.28	37,582	32,732
Prior TO 1860	4	91.66	90.55	89.12	7.30	101.61	79.58	99.31	N/A	93,125	82,989
1860 TO 1899	91	90.50	90.86	88.77	14.14	102.35	52.83	157.90	86.33 to 94.66	82,121	72,901
1900 TO 1919	82	92.26	90.91	88.80	11.87	102.38	52.12	137.23	86.19 to 97.88	98,060	87,076
1920 TO 1939	47	95.29	92.90	89.64	14.70	103.63	47.81	154.06	85.03 to 99.13	90,943	81,524
1940 TO 1949	33	86.59	91.50	90.34	16.10	101.29	34.11	150.79	82.95 to 99.20	86,940	78,539
1950 TO 1959	56	93.96	93.23	91.38	12.93	102.02	58.88	129.72	88.17 to 99.18	90,837	83,007
1960 TO 1969	73	85.65	86.90	83.22	14.65	104.43	52.28	144.81	80.91 to 87.96	124,706	103,775
1970 TO 1979	165	91.99	90.44	88.82	11.66	101.83	55.51	138.88	89.60 to 94.79	123,141	109,370
1980 TO 1989	87	93.20	93.27	90.10	11.28	103.51	64.23	150.76	89.48 to 95.59	148,410	133,722
1990 TO 1994	69	90.57	90.40	89.70	9.44	100.78	64.48	112.91	87.58 to 95.34	196,832	176,558
1995 TO 1999	98	92.18	92.28	90.31	10.87	102.18	62.17	127.59	89.28 to 95.43	196,647	177,588
2000 TO Present	126	94.60	93.70	92.75	8.71	101.02	65.47	193.16	92.06 to 95.46	219,666	203,747
ALL	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	41	107.27	120.05	114.65	39.05	104.71	40.80	260.08	94.56 to 139.40	3,028	3,472
5000 TO 10000	55	83.14	88.50	88.62	27.31	99.86	24.60	231.15	77.60 to 96.76	6,811	6,036
Total \$											
1 TO 9999	94	94.00	102.26	95.36	35.05	107.23	24.60	260.08	83.14 to 100.39	5,093	4,857
10000 TO 29999	201	100.00	94.56	94.40	14.75	100.18	12.50	157.90	100.00 to 100.00	20,077	18,952
30000 TO 59999	192	97.79	93.16	93.37	14.88	99.77	15.73	193.16	94.29 to 99.10	43,802	40,900
60000 TO 99999	309	91.60	91.15	91.26	12.18	99.88	39.26	129.72	90.10 to 94.29	81,422	74,306
100000 TO 149999	268	88.75	88.87	88.90	11.85	99.97	39.67	138.88	87.38 to 92.05	122,331	108,756
150000 TO 249999	248	90.61	89.25	89.18	11.19	100.08	24.05	125.63	88.42 to 92.58	186,335	166,181
250000 TO 499999	88	87.46	86.22	86.10	10.96	100.14	52.12	109.43	83.01 to 91.99	310,970	267,735
500000 +	6	96.67	98.01	96.64	6.35	101.42	85.62	112.95	85.62 to 112.95	731,250	706,687
ALL	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1406	MEDIAN:	93	COV:	22.26	95% Median C.I.:	91.54 to 94.17
TOTAL Sales Price:	148,381,699	WGT. MEAN:	90	STD:	20.39	95% Wgt. Mean C.I.:	88.65 to 90.40
TOTAL Adj.Sales Price:	148,832,848	MEAN:	92	AVG.ABS.DEV:	13.65	95% Mean C.I.:	90.54 to 92.67
TOTAL Assessed Value:	133,240,152						
AVG. Adj. Sales Price:	105,855	COD:	14.70	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	94,765	PRD:	102.33	MIN Sales Ratio:	12.50		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Low \$-----											
1 TO 4999	61	81.76	86.60	67.17	39.55	128.93	12.50	236.40	70.11 to 90.58	4,994	3,354
5000 TO 10000	52	90.13	95.52	71.31	36.70	133.95	15.73	260.08	77.90 to 100.39	9,932	7,083
-----Total \$-----											
1 TO 9999	113	83.20	90.71	69.78	39.48	130.00	12.50	260.08	77.65 to 94.56	7,266	5,070
10000 TO 29999	218	100.00	94.01	89.03	14.95	105.59	38.41	231.15	96.73 to 100.00	23,234	20,686
30000 TO 59999	209	94.55	90.84	86.17	15.25	105.42	24.05	154.06	90.00 to 97.79	52,873	45,559
60000 TO 99999	336	90.33	90.80	88.47	12.22	102.63	52.28	193.16	88.71 to 92.56	91,299	80,772
100000 TO 149999	252	92.13	91.25	89.51	11.02	101.95	53.30	129.43	89.58 to 94.79	135,129	120,949
150000 TO 249999	217	92.58	91.88	90.33	10.24	101.72	52.12	138.88	90.11 to 94.90	205,337	185,487
250000 TO 499999	56	94.17	91.77	90.88	8.07	100.97	65.47	112.33	91.01 to 96.39	334,304	303,824
500000 +	5	95.68	98.08	96.51	7.29	101.63	85.62	112.95	N/A	777,500	750,370
-----ALL-----											
	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	476	95.93	91.69	86.12	19.37	106.46	12.50	260.08	93.44 to 97.79	37,640	32,417
10	13	100.57	102.07	94.07	27.67	108.50	34.11	157.90	66.96 to 131.91	33,903	31,893
15	1	99.39	99.39	99.39			99.39	99.39	N/A	42,500	42,241
20	162	90.87	93.15	90.51	14.94	102.91	47.81	193.16	88.68 to 94.66	81,861	74,094
25	19	97.68	95.80	94.49	10.02	101.39	72.02	124.67	84.99 to 104.11	94,676	89,456
30	495	91.54	91.10	89.47	11.75	101.82	52.12	138.88	89.61 to 93.56	124,528	111,416
35	49	93.59	92.05	91.49	9.94	100.61	66.19	114.43	88.98 to 97.92	147,592	135,031
40	171	91.09	89.63	89.16	9.58	100.52	61.63	114.75	89.28 to 93.00	218,138	194,502
45	3	97.64	94.03	93.62	4.57	100.44	85.54	98.91	N/A	291,000	272,424
50	13	95.00	93.18	91.70	8.11	101.62	74.32	113.49	81.02 to 97.65	387,418	355,270
55	1	101.84	101.84	101.84			101.84	101.84	N/A	537,500	547,393
60	3	95.68	98.09	95.95	9.52	102.23	85.62	112.95	N/A	916,666	879,543
-----ALL-----											
	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1406	MEDIAN:	93	COV:	22.26	95% Median C.I.:	91.54 to 94.17
TOTAL Sales Price:	148,381,699	WGT. MEAN:	90	STD:	20.39	95% Wgt. Mean C.I.:	88.65 to 90.40
TOTAL Adj.Sales Price:	148,832,848	MEAN:	92	AVG.ABS.DEV:	13.65	95% Mean C.I.:	90.54 to 92.67
TOTAL Assessed Value:	133,240,152						
AVG. Adj. Sales Price:	105,855	COD:	14.70	MAX Sales Ratio:	260.08		
AVG. Assessed Value:	94,765	PRD:	102.33	MIN Sales Ratio:	12.50		

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STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	478	95.86	91.70	86.10	19.30	106.51	12.50	260.08	93.30 to 97.79	38,503	33,151
100	41	95.77	96.50	91.09	16.64	105.94	63.14	150.76	86.66 to 102.79	67,494	61,480
101	544	90.83	91.04	89.49	12.48	101.74	34.11	193.16	89.13 to 92.86	144,611	129,413
102	81	95.02	91.47	90.94	10.68	100.58	62.45	129.43	89.32 to 96.45	192,249	174,833
103	23	93.59	93.57	92.76	10.29	100.87	71.66	124.67	85.78 to 99.46	140,589	130,407
104	151	91.16	90.93	89.08	13.01	102.07	52.28	150.79	87.45 to 94.74	129,838	115,666
106	3	93.94	94.71	94.14	2.43	100.61	91.67	98.53	N/A	125,833	118,454
111	59	92.71	93.35	93.29	6.95	100.06	70.89	110.25	89.88 to 96.70	114,888	107,180
301	3	94.57	94.18	95.28	9.57	98.85	80.42	107.55	N/A	107,766	102,678
302	2	87.32	87.32	86.23	8.75	101.26	79.69	94.96	N/A	77,878	67,157
304	20	92.62	91.64	91.85	5.42	99.77	79.47	106.44	89.28 to 94.46	141,038	129,547
307	1	106.76	106.76	106.76			106.76	106.76	N/A	125,000	133,455
ALL	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	479	96.08	91.82	86.27	19.20	106.43	12.50	260.08	93.59 to 97.79	38,944	33,598
10	11	99.30	92.47	93.89	11.65	98.48	50.00	115.93	73.74 to 102.35	44,860	42,119
20	31	100.57	104.91	101.28	17.56	103.58	65.60	157.90	95.48 to 112.57	49,317	49,947
25	3	87.60	87.61	82.57	8.99	106.10	75.81	99.43	N/A	68,633	56,673
30	607	92.03	91.61	90.78	11.58	100.91	34.11	154.06	90.50 to 93.41	144,434	131,121
35	9	101.18	101.08	91.09	16.41	110.97	66.37	129.42	78.11 to 127.59	115,000	104,753
40	255	89.32	89.06	87.43	11.69	101.86	52.12	193.16	87.51 to 91.27	148,563	129,895
45	4	99.47	100.85	99.05	5.13	101.81	92.72	111.73	N/A	126,175	124,979
50	5	95.46	95.10	93.69	6.36	101.51	83.47	105.88	N/A	95,550	89,521
55	1	99.11	99.11	99.11			99.11	99.11	N/A	289,590	287,026
60	1	83.64	83.64	83.64			83.64	83.64	N/A	87,500	73,189
ALL	1406	92.88	91.61	89.52	14.70	102.33	12.50	260.08	91.54 to 94.17	105,855	94,765

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	83	MEDIAN:	96	COV:	31.82	95% Median C.I.:	91.23 to 99.74
TOTAL Sales Price:	9,673,938	WGT. MEAN:	93	STD:	29.34	95% Wgt. Mean C.I.:	84.47 to 101.26
TOTAL Adj.Sales Price:	9,346,438	MEAN:	92	AVG.ABS.DEV:	20.98	95% Mean C.I.:	85.91 to 98.53
TOTAL Assessed Value:	8,679,910						
AVG. Adj. Sales Price:	112,607	COD:	21.79	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	104,577	PRD:	99.30	MIN Sales Ratio:	9.93		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____											
07/01/01 TO 09/30/01	10	87.70	80.12	78.95	18.79	101.48	41.57	104.09	47.93 to 99.44	166,050	131,096
10/01/01 TO 12/31/01	2	75.27	75.27	86.89	27.67	86.64	54.45	96.10	N/A	56,500	49,090
01/01/02 TO 03/31/02	3	133.71	114.80	127.90	19.48	89.75	66.28	144.40	N/A	271,666	347,467
04/01/02 TO 06/30/02	13	99.74	100.53	94.60	8.98	106.27	79.20	138.59	93.06 to 108.44	118,686	112,276
07/01/02 TO 09/30/02	9	96.09	94.94	90.00	20.42	105.48	55.21	139.46	70.47 to 122.36	88,066	79,263
10/01/02 TO 12/31/02	8	90.58	89.35	79.71	14.60	112.09	70.00	114.71	70.00 to 114.71	93,738	74,720
01/01/03 TO 03/31/03	2	74.94	74.94	76.72	8.52	97.67	68.55	81.32	N/A	62,500	47,951
04/01/03 TO 06/30/03	7	99.30	88.48	94.17	20.91	93.95	23.79	130.11	23.79 to 130.11	63,785	60,067
07/01/03 TO 09/30/03	9	88.61	87.44	84.74	38.28	103.19	12.88	150.77	27.59 to 146.37	99,922	84,675
10/01/03 TO 12/31/03	8	99.06	102.36	95.58	17.73	107.09	66.85	161.47	66.85 to 161.47	109,649	104,807
01/01/04 TO 03/31/04	1	134.93	134.93	134.93			134.93	134.93	N/A	135,000	182,150
04/01/04 TO 06/30/04	11	100.08	88.36	97.40	27.07	90.72	9.93	135.66	46.47 to 130.11	108,136	105,323
_____Study Years_____											
07/01/01 TO 06/30/02	28	96.40	92.96	94.67	17.40	98.20	41.57	144.40	84.26 to 100.08	147,551	139,684
07/01/02 TO 06/30/03	26	94.79	89.94	86.45	19.20	104.04	23.79	139.46	74.50 to 99.93	81,308	70,289
07/01/03 TO 06/30/04	29	100.08	93.54	94.85	27.23	98.62	9.93	161.47	79.77 to 108.29	106,931	101,422
_____Calendar Yrs_____											
01/01/02 TO 12/31/02	33	98.92	97.59	97.76	16.00	99.82	55.21	144.40	91.73 to 100.83	118,195	115,549
01/01/03 TO 12/31/03	26	97.17	91.35	90.16	25.65	101.32	12.88	161.47	78.00 to 102.64	90,307	81,419
_____ALL_____											
	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COM	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577
_____ALL_____											
	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	63	98.92	97.20	99.31	15.79	97.87	41.57	150.77	95.91 to 100.08	102,443	101,736
2	1	100.83	100.83	100.83			100.83	100.83	N/A	60,000	60,500
3	19	73.48	75.25	78.02	44.81	96.45	9.93	161.47	46.47 to 104.40	149,079	116,315
_____ALL_____											
	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004

Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	83	MEDIAN:	96	COV:	31.82	95% Median C.I.:	91.23 to 99.74
TOTAL Sales Price:	9,673,938	WGT. MEAN:	93	STD:	29.34	95% Wgt. Mean C.I.:	84.47 to 101.26
TOTAL Adj.Sales Price:	9,346,438	MEAN:	92	AVG.ABS.DEV:	20.98	95% Mean C.I.:	85.91 to 98.53
TOTAL Assessed Value:	8,679,910						
AVG. Adj. Sales Price:	112,607	COD:	21.79	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	104,577	PRD:	99.30	MIN Sales Ratio:	9.93		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	65	99.30	97.83	96.47	16.71	101.41	46.47	150.77	95.91 to 100.08	127,003	122,522
2	16	69.27	69.88	63.02	48.63	110.88	9.93	161.47	27.59 to 99.93	61,637	38,845
3	2	88.66	88.66	89.92	4.96	98.60	84.26	93.06	N/A	52,500	47,208
_____ALL_____	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0001	29	96.09	97.34	99.31	16.96	98.01	55.21	139.46	86.51 to 106.73	142,403	141,427
13-0022	8	99.49	98.31	103.13	23.19	95.33	41.57	138.59	41.57 to 138.59	43,616	44,979
13-0028											
13-0032	14	96.50	100.05	98.40	16.50	101.67	66.85	161.47	81.32 to 104.09	97,157	95,605
13-0056	10	71.74	71.11	84.08	32.94	84.58	23.79	113.55	27.59 to 104.40	171,940	144,561
13-0096	3	91.13	88.66	78.73	9.26	112.61	74.76	100.08	N/A	172,603	135,887
13-0097	6	99.79	97.95	101.11	6.94	96.88	74.50	114.71	74.50 to 114.71	28,666	28,985
55-0145											
66-0027	1	146.37	146.37	146.37			146.37	146.37	N/A	21,900	32,054
66-0111	4	98.24	88.36	94.66	11.40	93.35	57.24	99.74	N/A	63,750	60,345
78-0001	8	67.11	72.44	70.55	61.31	102.68	9.93	144.40	9.93 to 144.40	102,687	72,447
NonValid School											
_____ALL_____	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	83	MEDIAN:	96	COV:	31.82	95% Median C.I.:	91.23 to 99.74
TOTAL Sales Price:	9,673,938	WGT. MEAN:	93	STD:	29.34	95% Wgt. Mean C.I.:	84.47 to 101.26
TOTAL Adj.Sales Price:	9,346,438	MEAN:	92	AVG.ABS.DEV:	20.98	95% Mean C.I.:	85.91 to 98.53
TOTAL Assessed Value:	8,679,910						
AVG. Adj. Sales Price:	112,607	COD:	21.79	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	104,577	PRD:	99.30	MIN Sales Ratio:	9.93		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	20	69.27	74.39	69.01	50.92	107.80	9.93	161.47	46.47 to 99.93	65,604	45,275
Prior TO 1860	1	74.76	74.76	74.76			74.76	74.76	N/A	427,810	319,825
1860 TO 1899	5	100.43	103.95	102.03	5.37	101.88	96.09	114.71	N/A	63,340	64,625
1900 TO 1919	10	99.55	99.96	99.70	10.02	100.26	74.50	139.46	85.25 to 106.73	72,080	71,866
1920 TO 1939	5	100.00	95.70	89.71	11.56	106.67	66.85	109.87	N/A	48,000	43,062
1940 TO 1949	6	84.19	81.97	86.15	17.98	95.15	54.45	102.64	54.45 to 102.64	85,000	73,230
1950 TO 1959	5	96.70	108.03	93.04	22.65	116.10	70.97	146.37	N/A	58,180	54,132
1960 TO 1969	4	96.28	100.41	80.14	20.05	125.29	70.47	138.59	N/A	88,125	70,620
1970 TO 1979	9	95.91	100.27	98.35	18.57	101.95	69.89	144.40	79.20 to 130.11	170,022	167,216
1980 TO 1989	9	99.30	96.74	99.86	11.30	96.87	73.48	133.71	81.32 to 102.97	219,436	219,120
1990 TO 1994	4	93.77	102.94	106.59	21.96	96.58	73.47	150.77	N/A	168,125	179,210
1995 TO 1999	3	101.23	91.72	100.63	11.48	91.15	69.54	104.40	N/A	221,000	222,395
2000 TO Present	2	100.03	100.03	102.65	13.51	97.44	86.51	113.55	N/A	167,500	171,946
ALL	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	101.52	101.52	75.80	59.05	133.92	41.57	161.47	N/A	2,099	1,591
5000 TO 10000	4	89.00	97.77	99.66	24.18	98.11	74.50	138.59	N/A	9,250	9,218
Total \$											
1 TO 9999	3	74.50	92.51	74.99	53.65	123.37	41.57	161.47	N/A	3,733	2,799
10000 TO 29999	11	91.13	90.22	87.49	32.61	103.11	27.59	146.37	54.45 to 138.59	17,718	15,502
30000 TO 59999	22	97.81	90.70	90.16	19.32	100.59	9.93	139.46	79.77 to 104.28	43,259	39,002
60000 TO 99999	16	98.58	94.65	93.36	12.13	101.38	46.47	130.11	85.25 to 104.09	75,462	70,455
100000 TO 149999	12	96.49	95.31	97.37	22.22	97.88	55.21	144.40	70.00 to 122.36	122,250	119,038
150000 TO 249999	11	96.30	87.74	86.36	25.21	101.60	12.88	150.77	47.93 to 113.55	191,402	165,297
250000 TO 499999	6	94.63	93.08	92.52	12.00	100.61	74.76	110.88	74.76 to 110.88	352,635	326,245
500000 +	2	103.59	103.59	101.43	29.07	102.14	73.48	133.71	N/A	646,500	655,719
ALL	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	83	MEDIAN:	96	COV:	31.82	95% Median C.I.:	91.23 to 99.74
TOTAL Sales Price:	9,673,938	WGT. MEAN:	93	STD:	29.34	95% Wgt. Mean C.I.:	84.47 to 101.26
TOTAL Adj.Sales Price:	9,346,438	MEAN:	92	AVG.ABS.DEV:	20.98	95% Mean C.I.:	85.91 to 98.53
TOTAL Assessed Value:	8,679,910						
AVG. Adj. Sales Price:	112,607	COD:	21.79	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	104,577	PRD:	99.30	MIN Sales Ratio:	9.93		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	34.58	60.14	18.52	119.66	324.76	9.93	161.47	N/A	17,049	3,157
5000 TO 10000	4	76.25	69.07	50.55	26.13	136.64	23.79	100.00	N/A	15,500	7,835
Total \$											
1 TO 9999	7	41.57	59.55	28.26	86.83	210.70	9.93	161.47	9.93 to 161.47	17,171	4,853
10000 TO 29999	11	93.49	86.29	52.99	27.66	162.83	12.88	138.59	54.45 to 135.66	36,063	19,111
30000 TO 59999	23	96.70	94.61	88.06	19.09	107.44	46.47	146.37	79.77 to 104.28	50,952	44,869
60000 TO 99999	17	96.10	89.70	84.97	12.90	105.58	47.93	108.29	70.97 to 102.64	88,494	75,189
100000 TO 149999	5	99.39	103.08	100.72	8.93	102.35	86.51	130.11	N/A	120,200	121,060
150000 TO 249999	12	100.34	103.87	99.90	15.98	103.97	70.47	144.40	88.61 to 122.36	186,952	186,774
250000 TO 499999	6	101.21	103.00	97.60	18.78	105.54	74.76	150.77	74.76 to 150.77	335,968	327,908
500000 +	2	103.59	103.59	101.43	29.07	102.14	73.48	133.71	N/A	646,500	655,719
ALL											
	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	17	57.24	65.47	57.97	53.95	112.93	9.93	161.47	27.59 to 98.92	64,835	37,587
10	26	98.37	98.76	98.63	17.58	100.13	54.45	139.46	88.61 to 104.09	123,976	122,273
15	2	91.80	91.80	93.53	13.73	98.15	79.20	104.40	N/A	400,000	374,112
20	35	99.39	98.83	95.57	13.39	103.41	66.85	146.37	95.91 to 101.23	109,023	104,194
30	2	90.09	90.09	89.56	3.98	100.60	86.51	93.68	N/A	117,500	105,234
40	1	150.77	150.77	150.77			150.77	150.77	N/A	170,000	256,309
ALL											
	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	83	MEDIAN:	96	COV:	31.82	95% Median C.I.:	91.23 to 99.74
TOTAL Sales Price:	9,673,938	WGT. MEAN:	93	STD:	29.34	95% Wgt. Mean C.I.:	84.47 to 101.26
TOTAL Adj.Sales Price:	9,346,438	MEAN:	92	AVG.ABS.DEV:	20.98	95% Mean C.I.:	85.91 to 98.53
TOTAL Assessed Value:	8,679,910						
AVG. Adj. Sales Price:	112,607	COD:	21.79	MAX Sales Ratio:	161.47		
AVG. Assessed Value:	104,577	PRD:	99.30	MIN Sales Ratio:	9.93		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	62.90	66.11	58.25	51.97	113.50	9.93	161.47	27.59 to 98.92	62,637	36,485
299	1	55.21	55.21	55.21			55.21	55.21	N/A	100,000	55,214
300	1	91.73	91.73	91.73			91.73	91.73	N/A	42,500	38,985
303	2	88.94	88.94	85.73	17.38	103.74	73.48	104.40	N/A	574,000	492,096
319	3	98.03	93.13	94.67	13.74	98.38	70.47	110.88	N/A	286,000	270,743
325	1	91.23	91.23	91.23			91.23	91.23	N/A	270,000	246,329
326	4	76.62	77.13	81.88	17.19	94.21	54.45	100.83	N/A	43,125	35,309
344	5	96.70	95.85	100.17	10.47	95.70	69.89	109.87	N/A	47,040	47,118
346	1	100.08	100.08	100.08			100.08	100.08	N/A	65,000	65,054
349	1	93.06	93.06	93.06			93.06	93.06	N/A	67,500	62,817
350	3	102.64	114.45	112.56	15.62	101.68	96.30	144.40	N/A	135,000	151,952
351	1	146.37	146.37	146.37			146.37	146.37	N/A	21,900	32,054
352	2	98.58	98.58	99.01	1.52	99.57	97.08	100.08	N/A	101,000	100,003
353	9	100.43	104.22	99.16	10.38	105.10	85.25	138.59	93.49 to 114.71	69,211	68,627
380	1	139.46	139.46	139.46			139.46	139.46	N/A	39,900	55,646
386	2	97.70	97.70	98.04	1.64	99.65	96.10	99.30	N/A	112,000	109,808
389	2	76.90	76.90	75.32	9.57	102.10	69.54	84.26	N/A	47,750	35,966
406	6	100.62	100.13	102.28	13.05	97.90	74.50	130.11	74.50 to 130.11	71,166	72,790
419	5	102.97	107.98	97.60	24.24	110.64	74.76	150.77	N/A	174,047	169,875
426	1	134.93	134.93	134.93			134.93	134.93	N/A	135,000	182,150
442	2	102.01	102.01	102.42	2.22	99.60	99.74	104.28	N/A	46,450	47,573
444	1	66.85	66.85	66.85			66.85	66.85	N/A	103,000	68,852
470	1	70.97	70.97	70.97			70.97	70.97	N/A	130,000	92,258
494	3	80.97	91.24	88.44	14.14	103.16	79.20	113.55	N/A	263,333	232,897
528	6	95.96	90.98	89.45	7.68	101.71	66.28	99.66	66.28 to 99.66	90,200	80,680
531	1	100.08	100.08	100.08			100.08	100.08	N/A	65,000	65,054
533	1	133.71	133.71	133.71			133.71	133.71	N/A	600,000	802,245
851	1	135.66	135.66	135.66			135.66	135.66	N/A	20,000	27,131
_____ALL_____	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	111.80	111.80	125.33	16.38	89.20	93.49	130.11	N/A	46,000	57,652
03	79	96.70	92.36	93.49	21.55	98.78	9.93	161.47	91.23 to 99.93	111,511	104,255
04	2	67.20	67.20	73.81	17.84	91.06	55.21	79.20	N/A	222,500	164,219
_____ALL_____	83	96.30	92.22	92.87	21.79	99.30	9.93	161.47	91.23 to 99.74	112,607	104,577

2005 Assessment Actions Report Cass County

Residential:

Re-appraised:

Field work, market analysis, depreciation analysis and re-costing were completed in the following towns and villages of South Bend, Greenwood, Greenwood mobile homes in the mobile home parks. Also nine rural subdivisions in the Tipton Precinct including the IOLL improvements on 5 lakes, Cedar Lodge, Horseshoe, Platte Vale Point, Middle Island, North Gate and Two Gates also three rural subdivisions in the Salt Creek Precinct. The rural improvements in the Tipton Precinct were also included, completing all rural residential, home and farm sites including the houses and outbuildings and land. The rural improvements in the Tipton precinct consist of two neighborhoods. In addition the rural residential in the Northeast part of the county are included the rural home and farm improvements and sites re-appraisal. This area includes 6 neighborhoods that also include some rural recreational properties which are not included as part of any rural subdivisions.

Also there was time spent studying and documenting the leasehold interest values.

The previously mentioned work involved 2189 parcels.

Appraisal update:

Market analysis in the two villages of Elmwood and Murdock indicated that only an appraisal update was necessary to bring the level of value in line. This update involved 421 parcels.

The discounted cash flow analysis was re-calibrated for the 20 developing subdivisions.

Commercial:

The appraisers completed the re-appraisal of all the commercial properties in and around the town of Plattsmouth, which consisted of 289 parcels.

Agricultural:

The review and re-appraisal of the improvements in the above mentioned rural areas have already been addressed in the residential area of this report.

Land:

Special values (assessed):

All special values were studied and changed where made as necessary.

Recapture (market):

A market analysis included the entire county and changes were made to all but two market areas where market studies indicated the level of value was within the range indicating the values set last year were still holding.

The above process involved approximately 4500 parcels.

Other:

The Cass County assessor's office is striving to get back on track with their intended 5 year plan of assessment. The assessor feels that the office will be back on track and caught up by this time next year.

Other duties that occupy the counties time include all the administrative work, personnel duties and handling county board requests for information. Also added to this years work load was the preparation of 30 valuation cases that have been scheduled to be heard by the Tax Equalization and Review Commission which included all the preparation necessary for the County Board of Equalization.

Also there were 1828 building permits that required pickup work which is up by 300 permits from last year. The building permits were for remodeling and new construction.

Total Real Property Value (Sum 17,25,&30)	Records	18,617	Value	1,749,867,699	Total Growth (Sum 17,25,&41)	43,072,559
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Schedule I: Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	910	9,206,504	524	11,977,431	1,651	21,308,173	3,085	42,492,108	
2. Res Improv Land	4,873	66,514,246	1,090	37,391,702	2,791	96,816,078	8,754	200,722,026	
3. Res Improvmnts	5,289	356,163,087	1,130	165,021,233	3,004	351,185,557	9,423	872,369,877	
4. Res Total (Records - sum lines 1 & 3; Value - sum lines 1 through 3)							12,508	1,115,584,011	36,242,287
	Records	Value	Records	Value	Records	Value	Records	Value	
5. Com UnImp Land	86	1,825,216	29	1,005,512	63	3,420,749	178	6,251,477	
6. Com Improv Land	528	12,253,508	28	1,361,110	79	5,669,507	635	19,284,125	
7. Com Improvmnts	550	58,491,826	36	4,840,192	92	24,871,574	678	88,203,592	
8. Com Total (Records - sum lines 5 & 7; Value - sum lines 5 through 7)							856	113,739,194	4,787,385
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Ind UnImp Land	6	295,894	12	228,616	21	280,052	39	804,562	
10. Ind Improv Land	8	200,168	9	807,442	5	558,348	22	1,565,958	
11. Ind Improvmnts	8	1,128,130	10	41,983,895	9	1,749,273	27	44,861,298	
12. Ind Total (Records - sum lines 9 & 11; Value - sum lines 9 through 10)							66	47,231,818	164,650
	Records	Value	Records	Value	Records	Value	Records	Value	
13. Rec UnImp Land	1	6,464	26	3,081,347	66	1,217,720	93	4,305,531	
14. Rec Improv Land	2	51,561	1	32,169	10	919,684	13	1,003,414	
15. Rec Improvmnts	2	391	2	33,463	10	1,956,588	14	1,990,442	
16. Rec Total (Records - sum lines 13 & 15; Value - sum lines 13 through 16)							107	7,299,387	0
17. Total Taxable							13,537	1,283,854,410	41,194,322

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Schedule II: Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess	Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	102,341	3,313,447	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0

	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	4	102,341	3,313,447
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	102,341	3,313,447

Schedule III: Mineral Interest Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value
23. Mineral Interest-Producing	0	0	1	0	0	0
24. Mineral Interest-Non-Producing	0	0	2	18,680	2	216,283

	Records	Total Value	Growth
23. Mineral Interest-Producing	1	0	0
24. Mineral Interest-Non-Producing	4	234,963	0
25. Mineral Interest Total	5	234,963	0

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	520	113	955	1,588

Schedule V: Agricultural Records

	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value
27. Ag-Vacant Land	0	0	538	22,980,494	3,028	188,152,652	3,566	211,133,146
28. Ag-Improved Land	0	0	200	15,308,320	1,245	114,801,975	1,445	130,110,295
29. Ag-Improvements	1	22,500	200	20,110,996	1,308	104,401,389	1,509	124,534,885
30. Ag-Total Taxable							5,075	465,778,326

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
31. HomeSite UnImp Land	0	0.000	0	1	1.000	17,500
32. HomeSite Improv Land	0	0.000	0	139	140.420	2,436,404
33. HomeSite Improvements	0		0	140		16,175,269

35. FarmSite UnImp Land	0	0.000	0	8	130.210	156,428
36. FarmSite Impr Land	0	0.000	0	141	264.440	1,584,063
37. FarmSite Improv	1		22,500	738		3,935,727

39. Road & Ditches		0.000			507.330	
40. Other-Non Ag Use		0.000	0		3.000	21,750

	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	7	15.000	134,275	8	16.000	151,775	
32. HomeSite Improv Land	851	879.180	14,349,544	990	1,019.600	16,785,948	
33. HomeSite Improvements	873		84,723,636	1,013		100,898,905	1,878,237
34. HomeSite Total				1,021	1,035.600	117,836,628	
35. FarmSite UnImp Land	36	306.600	539,765	44	436.810	696,193	
36. FarmSite Impr Land	1,026	2,078.870	9,865,347	1,167	2,343.310	11,449,410	
37. FarmSite Improv	4,337		19,677,753	5,076		23,635,980	0
38. FarmSite Total				5,120	2,780.120	35,781,583	
39. Road & Ditches		5,181.000			5,688.330		
40. Other-Non Ag Use		2.650	0		5.650	21,750	
41. Total Section VI				6,141	9,509.700	153,639,961	1,878,237

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	4	448.720	318,010
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	6	363.690	239,720	10	812.410	557,730

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	727	35,120.120	33,698,628
44. Recapture Val			0			70,651,884
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	4,225	280,562.230	276,553,950	4,952	315,682.350	310,252,578
44. Recapture Val			492,055,684			562,707,568

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	216.000	262,916	216.000	262,916
55. 1D	0.000	0	0.000	0	1,924.240	2,385,011	1,924.240	2,385,011
56. 2D1	0.000	0	0.000	0	1,375.100	1,609,568	1,375.100	1,609,568
57. 2D	0.000	0	0.000	0	4,962.310	5,256,472	4,962.310	5,256,472
58. 3D1	0.000	0	0.000	0	113.550	108,099	113.550	108,099
59. 3D	0.000	0	0.000	0	3,534.380	3,940,462	3,534.380	3,940,462
60. 4D1	0.000	0	0.000	0	2,920.670	2,996,011	2,920.670	2,996,011
61. 4D	0.000	0	0.000	0	71.000	58,220	71.000	58,220
62. Total	0.000	0	0.000	0	15,117.250	16,616,759	15,117.250	16,616,759
Grass:								
63. 1G1	0.000	0	0.000	0	61.680	28,620	61.680	28,620
64. 1G	0.000	0	0.000	0	173.560	80,621	173.560	80,621
65. 2G1	0.000	0	0.000	0	86.910	35,435	86.910	35,435
66. 2G	0.000	0	0.000	0	565.590	219,504	565.590	219,504
67. 3G1	0.000	0	0.000	0	72.210	28,976	72.210	28,976
68. 3G	0.000	0	0.000	0	234.100	94,216	234.100	94,216
69. 4G1	0.000	0	0.000	0	592.860	202,910	592.860	202,910
70. 4G	0.000	0	0.000	0	415.700	141,734	415.700	141,734
71. Total	0.000	0	0.000	0	2,202.610	832,016	2,202.610	832,016
72. Waste	0.000	0	0.000	0	284.880	14,247	284.880	14,247
73. Other	0.000	0	0.000	0	9.660	966	9.660	966
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	17,614.400	17,463,988	17,614.400	17,463,988

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 27

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1.000	1,708	1.000	1,708
46. 1A	0.000	0	0.000	0	107.240	178,018	107.240	178,018
47. 2A1	0.000	0	0.000	0	26.000	32,240	26.000	32,240
48. 2A	0.000	0	0.000	0	94.500	137,970	94.500	137,970
49. 3A1	0.000	0	0.000	0	4.000	4,256	4.000	4,256
50. 3A	0.000	0	0.000	0	167.500	249,240	167.500	249,240
51. 4A1	0.000	0	0.000	0	38.200	44,006	38.200	44,006
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	438.440	647,438	438.440	647,438
Dryland:								
54. 1D1	0.000	0	6.000	7,356	3,680.130	4,523,995	3,686.130	4,531,351
55. 1D	0.000	0	40.000	49,440	11,106.610	13,747,421	11,146.610	13,796,861
56. 2D1	0.000	0	87.000	101,964	14,453.070	16,975,747	14,540.070	17,077,711
57. 2D	0.000	0	15.000	15,840	10,042.810	10,618,472	10,057.810	10,634,312
58. 3D1	0.000	0	0.000	0	485.110	461,826	485.110	461,826
59. 3D	0.000	0	5.000	5,580	21,845.320	24,439,634	21,850.320	24,445,214
60. 4D1	0.000	0	97.000	99,328	10,236.160	10,509,996	10,333.160	10,609,324
61. 4D	0.000	0	0.000	0	571.610	468,720	571.610	468,720
62. Total	0.000	0	250.000	279,508	72,420.820	81,745,811	72,670.820	82,025,319
Grass:								
63. 1G1	0.000	0	0.000	0	44.000	20,376	44.000	20,376
64. 1G	0.000	0	4.000	1,860	577.350	274,008	581.350	275,868
65. 2G1	0.000	0	0.000	0	463.360	194,135	463.360	194,135
66. 2G	0.000	0	6.000	2,440	2,248.510	856,241	2,254.510	858,681
67. 3G1	0.000	0	0.000	0	162.000	65,126	162.000	65,126
68. 3G	0.000	0	6.000	2,412	1,665.610	683,905	1,671.610	686,317
69. 4G1	0.000	0	0.000	0	1,393.900	473,747	1,393.900	473,747
70. 4G	0.000	0	0.000	0	2,561.750	901,464	2,561.750	901,464
71. Total	0.000	0	16.000	6,712	9,116.480	3,469,002	9,132.480	3,475,714
72. Waste	0.000	0	4.000	200	1,470.000	73,509	1,474.000	73,709
73. Other	0.000	0	0.000	0	259.760	81,576	259.760	81,576
74. Exempt	0.000		0.000		81.000		81.000	
75. Total	0.000	0	270.000	286,420	83,705.500	86,017,336	83,975.500	86,303,756

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 28

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	152.310	186,733	152.310	186,733
55. 1D	0.000	0	0.000	0	1,028.510	1,271,237	1,028.510	1,271,237
56. 2D1	0.000	0	0.000	0	940.800	1,102,618	940.800	1,102,618
57. 2D	0.000	0	0.000	0	230.020	242,901	230.020	242,901
58. 3D1	0.000	0	0.000	0	49.550	47,172	49.550	47,172
59. 3D	0.000	0	0.000	0	1,793.580	2,001,633	1,793.580	2,001,633
60. 4D1	0.000	0	0.000	0	13.000	13,312	13.000	13,312
61. 4D	0.000	0	0.000	0	25.000	20,500	25.000	20,500
62. Total	0.000	0	0.000	0	4,232.770	4,886,106	4,232.770	4,886,106
Grass:								
63. 1G1	0.000	0	0.000	0	9.000	4,104	9.000	4,104
64. 1G	0.000	0	0.000	0	61.570	28,695	61.570	28,695
65. 2G1	0.000	0	0.000	0	34.500	15,042	34.500	15,042
66. 2G	0.000	0	0.000	0	46.750	16,885	46.750	16,885
67. 3G1	0.000	0	0.000	0	21.000	8,440	21.000	8,440
68. 3G	0.000	0	0.000	0	65.000	26,216	65.000	26,216
69. 4G1	0.000	0	0.000	0	51.000	14,532	51.000	14,532
70. 4G	0.000	0	0.000	0	134.900	45,500	134.900	45,500
71. Total	0.000	0	0.000	0	423.720	159,414	423.720	159,414
72. Waste	0.000	0	0.000	0	71.250	3,564	71.250	3,564
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	4,727.740	5,049,084	4,727.740	5,049,084

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 29

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	46.000	78,568	46.000	78,568
46. 1A	0.000	0	0.000	0	53.000	87,980	53.000	87,980
47. 2A1	0.000	0	0.000	0	99.000	122,760	99.000	122,760
48. 2A	0.000	0	0.000	0	84.000	122,640	84.000	122,640
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	221.500	329,592	221.500	329,592
51. 4A1	0.000	0	0.000	0	25.000	28,800	25.000	28,800
52. 4A	0.000	0	0.000	0	4.000	4,464	4.000	4,464
53. Total	0.000	0	0.000	0	532.500	774,804	532.500	774,804
Dryland:								
54. 1D1	0.000	0	11.000	13,486	2,121.070	2,600,434	2,132.070	2,613,920
55. 1D	0.000	0	115.540	142,807	5,673.940	7,013,001	5,789.480	7,155,808
56. 2D1	0.000	0	322.270	378,917	8,027.900	9,408,697	8,350.170	9,787,614
57. 2D	0.000	0	138.500	146,256	2,124.640	2,243,618	2,263.140	2,389,874
58. 3D1	0.000	0	0.000	0	530.940	505,455	530.940	505,455
59. 3D	0.000	0	111.910	124,892	13,484.640	15,048,857	13,596.550	15,173,749
60. 4D1	0.000	0	455.410	466,746	2,384.980	2,442,218	2,840.390	2,908,964
61. 4D	0.000	0	0.000	0	469.070	384,637	469.070	384,637
62. Total	0.000	0	1,154.630	1,273,104	34,817.180	39,646,917	35,971.810	40,920,021
Grass:								
63. 1G1	0.000	0	0.000	0	7.000	3,228	7.000	3,228
64. 1G	0.000	0	5.000	2,280	291.350	135,199	296.350	137,479
65. 2G1	0.000	0	0.000	0	412.010	160,252	412.010	160,252
66. 2G	0.000	0	28.000	11,328	824.200	317,974	852.200	329,302
67. 3G1	0.000	0	0.000	0	277.480	111,678	277.480	111,678
68. 3G	0.000	0	0.000	0	1,077.130	434,019	1,077.130	434,019
69. 4G1	0.000	0	1.000	280	901.380	287,802	902.380	288,082
70. 4G	0.000	0	60.130	21,887	2,242.200	782,411	2,302.330	804,298
71. Total	0.000	0	94.130	35,775	6,032.750	2,232,563	6,126.880	2,268,338
72. Waste	0.000	0	26.340	1,317	1,332.930	66,653	1,359.270	67,970
73. Other	0.000	0	0.000	0	578.080	255,938	578.080	255,938
74. Exempt	0.000		0.000		59.920		59.920	
75. Total	0.000	0	1,275.100	1,310,196	43,293.440	42,976,875	44,568.540	44,287,071

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 41

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	128.660	157,737	128.660	157,737
55. 1D	0.000	0	0.000	0	1,473.050	1,820,689	1,473.050	1,820,689
56. 2D1	0.000	0	0.000	0	7,778.060	9,115,885	7,778.060	9,115,885
57. 2D	0.000	0	0.000	0	828.690	875,097	828.690	875,097
58. 3D1	0.000	0	0.000	0	81.600	77,683	81.600	77,683
59. 3D	0.000	0	0.000	0	12,788.930	14,278,293	12,788.930	14,278,293
60. 4D1	0.000	0	0.000	0	744.310	762,173	744.310	762,173
61. 4D	0.000	0	0.000	0	326.940	267,953	326.940	267,953
62. Total	0.000	0	0.000	0	24,150.240	27,355,510	24,150.240	27,355,510
Grass:								
63. 1G1	0.000	0	0.000	0	33.000	15,396	33.000	15,396
64. 1G	0.000	0	0.000	0	135.210	63,086	135.210	63,086
65. 2G1	0.000	0	0.000	0	372.570	155,811	372.570	155,811
66. 2G	0.000	0	0.000	0	332.350	127,976	332.350	127,976
67. 3G1	0.000	0	0.000	0	229.640	92,730	229.640	92,730
68. 3G	0.000	0	0.000	0	876.990	353,808	876.990	353,808
69. 4G1	0.000	0	0.000	0	586.890	200,614	586.890	200,614
70. 4G	0.000	0	0.000	0	1,424.760	495,546	1,424.760	495,546
71. Total	0.000	0	0.000	0	3,991.410	1,504,967	3,991.410	1,504,967
72. Waste	0.000	0	0.000	0	472.360	23,620	472.360	23,620
73. Other	0.000	0	0.000	0	1,350.380	794,843	1,350.380	794,843
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	29,964.390	29,678,940	29,964.390	29,678,940

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 42

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	171.520	211,998	0.000	0	171.520	211,998
56. 2D1	0.000	0	8.500	9,962	0.000	0	8.500	9,962
57. 2D	0.000	0	11.460	12,102	0.000	0	11.460	12,102
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	121.960	136,109	0.000	0	121.960	136,109
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	313.440	370,171	0.000	0	313.440	370,171
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	7.480	3,501	0.000	0	7.480	3,501
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	9.720	3,798	0.000	0	9.720	3,798
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	34.600	13,906	0.000	0	34.600	13,906
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	6.370	2,319	0.000	0	6.370	2,319
71. Total	0.000	0	58.170	23,524	0.000	0	58.170	23,524
72. Waste	0.000	0	5.000	250	0.000	0	5.000	250
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	376.610	393,945	0.000	0	376.610	393,945

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 43

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	26.370	43,774	26.370	43,774
47. 2A1	0.000	0	0.000	0	72.940	90,446	72.940	90,446
48. 2A	0.000	0	0.000	0	16.850	24,601	16.850	24,601
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	13.000	14,976	13.000	14,976
52. 4A	0.000	0	0.000	0	2.000	2,232	2.000	2,232
53. Total	0.000	0	0.000	0	131.160	176,029	131.160	176,029
Dryland:								
54. 1D1	0.000	0	0.000	0	180.130	220,839	180.130	220,839
55. 1D	0.000	0	0.000	0	1,532.000	1,893,551	1,532.000	1,893,551
56. 2D1	0.000	0	0.000	0	2,803.780	3,286,030	2,803.780	3,286,030
57. 2D	0.000	0	0.000	0	740.700	785,832	740.700	785,832
58. 3D1	0.000	0	0.000	0	31.000	30,553	31.000	30,553
59. 3D	0.000	0	0.000	0	3,654.510	4,078,530	3,654.510	4,078,530
60. 4D1	0.000	0	0.000	0	791.530	851,066	791.530	851,066
61. 4D	0.000	0	0.000	0	333.240	273,253	333.240	273,253
62. Total	0.000	0	0.000	0	10,066.890	11,419,654	10,066.890	11,419,654
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	64.050	33,443	64.050	33,443
65. 2G1	0.000	0	0.000	0	147.990	63,270	147.990	63,270
66. 2G	0.000	0	0.000	0	97.000	37,364	97.000	37,364
67. 3G1	0.000	0	0.000	0	28.000	11,288	28.000	11,288
68. 3G	0.000	0	0.000	0	294.060	118,544	294.060	118,544
69. 4G1	0.000	0	0.000	0	458.410	193,766	458.410	193,766
70. 4G	0.000	0	0.000	0	1,076.840	408,372	1,076.840	408,372
71. Total	0.000	0	0.000	0	2,166.350	866,047	2,166.350	866,047
72. Waste	0.000	0	0.000	0	456.170	22,812	456.170	22,812
73. Other	0.000	0	0.000	0	208.290	190,878	208.290	190,878
74. Exempt	0.000		9.320		26.740		36.060	
75. Total	0.000	0	0.000	0	13,028.860	12,675,420	13,028.860	12,675,420

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 51

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	160.000	128,960	160.000	128,960
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	160.000	128,960	160.000	128,960
Dryland:								
54. 1D1	0.000	0	0.000	0	39.000	47,814	39.000	47,814
55. 1D	0.000	0	0.000	0	1,067.350	1,301,940	1,067.350	1,301,940
56. 2D1	0.000	0	0.000	0	1,950.560	1,994,554	1,950.560	1,994,554
57. 2D	0.000	0	0.000	0	281.150	288,024	281.150	288,024
58. 3D1	0.000	0	0.000	0	57.500	37,471	57.500	37,471
59. 3D	0.000	0	0.000	0	2,802.900	3,128,036	2,802.900	3,128,036
60. 4D1	0.000	0	0.000	0	1,304.600	1,295,014	1,304.600	1,295,014
61. 4D	0.000	0	0.000	0	98.040	80,393	98.040	80,393
62. Total	0.000	0	0.000	0	7,601.100	8,173,246	7,601.100	8,173,246
Grass:								
63. 1G1	0.000	0	0.000	0	2.000	936	2.000	936
64. 1G	0.000	0	0.000	0	133.770	62,137	133.770	62,137
65. 2G1	0.000	0	0.000	0	256.550	95,752	256.550	95,752
66. 2G	0.000	0	0.000	0	54.500	22,310	54.500	22,310
67. 3G1	0.000	0	0.000	0	26.170	10,536	26.170	10,536
68. 3G	0.000	0	0.000	0	358.170	144,294	358.170	144,294
69. 4G1	0.000	0	0.000	0	643.340	208,249	643.340	208,249
70. 4G	0.000	0	0.000	0	1,292.610	446,081	1,292.610	446,081
71. Total	0.000	0	0.000	0	2,767.110	990,295	2,767.110	990,295
72. Waste	0.000	0	0.000	0	525.880	26,297	525.880	26,297
73. Other	0.000	0	0.000	0	2.190	219	2.190	219
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	11,056.280	9,319,017	11,056.280	9,319,017

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 52

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	336.000	208,749	336.000	208,749
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	2.500	1,003	2.500	1,003
50. 3A	0.000	0	0.000	0	34.000	50,592	34.000	50,592
51. 4A1	0.000	0	0.000	0	37.400	10,260	37.400	10,260
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	409.900	270,604	409.900	270,604
Dryland:								
54. 1D1	0.000	0	0.000	0	250.000	306,500	250.000	306,500
55. 1D	0.000	0	78.000	96,408	3,389.590	4,196,325	3,467.590	4,292,733
56. 2D1	0.000	0	221.440	259,527	8,289.870	9,253,869	8,511.310	9,513,396
57. 2D	0.000	0	33.250	35,112	915.740	967,022	948.990	1,002,134
58. 3D1	0.000	0	0.000	0	424.540	382,749	424.540	382,749
59. 3D	0.000	0	486.180	542,578	10,149.900	11,335,046	10,636.080	11,877,624
60. 4D1	0.000	0	8.000	8,192	1,841.240	1,760,898	1,849.240	1,769,090
61. 4D	0.000	0	10.090	8,274	366.140	290,695	376.230	298,969
62. Total	0.000	0	836.960	950,091	25,627.020	28,493,104	26,463.980	29,443,195
Grass:								
63. 1G1	0.000	0	0.000	0	11.000	5,076	11.000	5,076
64. 1G	0.000	0	3.000	1,404	344.400	159,856	347.400	161,260
65. 2G1	0.000	0	0.000	0	152.690	60,699	152.690	60,699
66. 2G	0.000	0	4.000	1,392	242.660	93,084	246.660	94,476
67. 3G1	0.000	0	0.000	0	72.620	29,239	72.620	29,239
68. 3G	0.000	0	16.000	6,400	813.060	336,862	829.060	343,262
69. 4G1	0.000	0	0.000	0	819.830	260,069	819.830	260,069
70. 4G	0.000	0	11.000	4,004	1,781.550	654,449	1,792.550	658,453
71. Total	0.000	0	34.000	13,200	4,237.810	1,599,334	4,271.810	1,612,534
72. Waste	0.000	0	29.080	1,454	1,170.890	58,555	1,199.970	60,009
73. Other	0.000	0	0.000	0	22.200	2,220	22.200	2,220
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	900.040	964,745	31,467.820	30,423,817	32,367.860	31,388,562

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 53

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	3.000	3,678	0.000	0	3.000	3,678
55. 1D	0.000	0	309.890	383,023	0.000	0	309.890	383,023
56. 2D1	0.000	0	808.760	947,867	0.000	0	808.760	947,867
57. 2D	0.000	0	97.590	103,055	0.000	0	97.590	103,055
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,221.020	1,362,660	0.000	0	1,221.020	1,362,660
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	2.000	1,640	0.000	0	2.000	1,640
62. Total	0.000	0	2,442.260	2,801,923	0.000	0	2,442.260	2,801,923
Grass:								
63. 1G1	0.000	0	3.500	1,596	0.000	0	3.500	1,596
64. 1G	0.000	0	9.640	4,512	0.000	0	9.640	4,512
65. 2G1	0.000	0	17.000	7,060	0.000	0	17.000	7,060
66. 2G	0.000	0	34.930	14,092	0.000	0	34.930	14,092
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	94.740	38,106	0.000	0	94.740	38,106
69. 4G1	0.000	0	4.000	1,456	0.000	0	4.000	1,456
70. 4G	0.000	0	71.290	24,285	0.000	0	71.290	24,285
71. Total	0.000	0	235.100	91,107	0.000	0	235.100	91,107
72. Waste	0.000	0	32.150	1,608	0.000	0	32.150	1,608
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,709.510	2,894,638	0.000	0	2,709.510	2,894,638

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 54

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	120.000	204,960	120.000	204,960
46. 1A	0.000	0	0.000	0	57.000	94,620	57.000	94,620
47. 2A1	0.000	0	0.000	0	18.000	22,320	18.000	22,320
48. 2A	0.000	0	0.000	0	40.000	58,400	40.000	58,400
49. 3A1	0.000	0	0.000	0	11.000	11,704	11.000	11,704
50. 3A	0.000	0	0.000	0	42.000	62,496	42.000	62,496
51. 4A1	0.000	0	0.000	0	1.000	1,152	1.000	1,152
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	289.000	455,652	289.000	455,652
Dryland:								
54. 1D1	0.000	0	0.000	0	3,915.320	4,800,189	3,915.320	4,800,189
55. 1D	0.000	0	0.000	0	5,593.050	6,913,006	5,593.050	6,913,006
56. 2D1	0.000	0	0.000	0	9,228.730	10,816,073	9,228.730	10,816,073
57. 2D	0.000	0	0.000	0	1,988.610	2,099,971	1,988.610	2,099,971
58. 3D1	0.000	0	0.000	0	736.630	701,271	736.630	701,271
59. 3D	0.000	0	0.000	0	11,909.070	13,290,525	11,909.070	13,290,525
60. 4D1	0.000	0	0.000	0	424.980	435,180	424.980	435,180
61. 4D	0.000	0	0.000	0	204.410	167,616	204.410	167,616
62. Total	0.000	0	0.000	0	34,000.800	39,223,831	34,000.800	39,223,831
Grass:								
63. 1G1	0.000	0	0.000	0	225.270	103,701	225.270	103,701
64. 1G	0.000	0	0.000	0	354.590	164,869	354.590	164,869
65. 2G1	0.000	0	0.000	0	212.560	88,997	212.560	88,997
66. 2G	0.000	0	0.000	0	502.480	190,240	502.480	190,240
67. 3G1	0.000	0	0.000	0	57.000	22,896	57.000	22,896
68. 3G	0.000	0	0.000	0	484.390	195,319	484.390	195,319
69. 4G1	0.000	0	0.000	0	121.090	41,725	121.090	41,725
70. 4G	0.000	0	0.000	0	756.350	256,454	756.350	256,454
71. Total	0.000	0	0.000	0	2,713.730	1,064,201	2,713.730	1,064,201
72. Waste	0.000	0	0.000	0	803.010	40,161	803.010	40,161
73. Other	0.000	0	0.000	0	2.000	2,000	2.000	2,000
74. Exempt	0.000		0.000		5.150		5.150	
75. Total	0.000	0	0.000	0	37,808.540	40,785,845	37,808.540	40,785,845

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 55

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	28.420	34,843	28.420	34,843
55. 1D	0.000	0	0.000	0	473.990	585,851	473.990	585,851
56. 2D1	0.000	0	0.000	0	618.000	724,297	618.000	724,297
57. 2D	0.000	0	0.000	0	32.100	33,898	32.100	33,898
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	1,501.020	1,675,139	1,501.020	1,675,139
60. 4D1	0.000	0	0.000	0	179.720	184,033	179.720	184,033
61. 4D	0.000	0	0.000	0	31.790	26,068	31.790	26,068
62. Total	0.000	0	0.000	0	2,865.040	3,264,129	2,865.040	3,264,129
Grass:								
63. 1G1	0.000	0	0.000	0	1.000	468	1.000	468
64. 1G	0.000	0	0.000	0	25.500	11,682	25.500	11,682
65. 2G1	0.000	0	0.000	0	50.620	20,178	50.620	20,178
66. 2G	0.000	0	0.000	0	33.000	13,156	33.000	13,156
67. 3G1	0.000	0	0.000	0	93.500	37,762	93.500	37,762
68. 3G	0.000	0	0.000	0	229.780	92,365	229.780	92,365
69. 4G1	0.000	0	0.000	0	113.760	37,188	113.760	37,188
70. 4G	0.000	0	0.000	0	535.550	191,413	535.550	191,413
71. Total	0.000	0	0.000	0	1,082.710	404,212	1,082.710	404,212
72. Waste	0.000	0	0.000	0	124.650	6,234	124.650	6,234
73. Other	0.000	0	0.000	0	8.000	800	8.000	800
74. Exempt	0.000		0.000		78.990		78.990	
75. Total	0.000	0	0.000	0	4,080.400	3,675,375	4,080.400	3,675,375

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 57

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	6.000	7,356	0.000	0	6.000	7,356
55. 1D	0.000	0	211.440	261,340	0.000	0	211.440	261,340
56. 2D1	0.000	0	220.990	259,000	0.000	0	220.990	259,000
57. 2D	0.000	0	558.010	589,259	0.000	0	558.010	589,259
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	727.480	811,868	0.000	0	727.480	811,868
60. 4D1	0.000	0	356.260	364,810	0.000	0	356.260	364,810
61. 4D	0.000	0	17.500	14,350	0.000	0	17.500	14,350
62. Total	0.000	0	2,097.680	2,307,983	0.000	0	2,097.680	2,307,983
Grass:								
63. 1G1	0.000	0	7.000	3,192	0.000	0	7.000	3,192
64. 1G	0.000	0	32.150	15,046	0.000	0	32.150	15,046
65. 2G1	0.000	0	18.000	7,848	0.000	0	18.000	7,848
66. 2G	0.000	0	38.000	13,400	0.000	0	38.000	13,400
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	30.040	12,108	0.000	0	30.040	12,108
69. 4G1	0.000	0	18.070	6,241	0.000	0	18.070	6,241
70. 4G	0.000	0	207.210	64,544	0.000	0	207.210	64,544
71. Total	0.000	0	350.470	122,379	0.000	0	350.470	122,379
72. Waste	0.000	0	33.180	1,659	0.000	0	33.180	1,659
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,481.330	2,432,021	0.000	0	2,481.330	2,432,021

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 58

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	52.110	63,887	0.000	0	52.110	63,887
55. 1D	0.000	0	1,749.660	2,162,576	0.000	0	1,749.660	2,162,576
56. 2D1	0.000	0	1,064.800	1,256,024	0.000	0	1,064.800	1,256,024
57. 2D	0.000	0	204.950	216,428	0.000	0	204.950	216,428
58. 3D1	0.000	0	13.000	12,376	0.000	0	13.000	12,376
59. 3D	0.000	0	1,650.220	1,843,936	0.000	0	1,650.220	1,843,936
60. 4D1	0.000	0	475.510	486,924	0.000	0	475.510	486,924
61. 4D	0.000	0	106.200	87,084	0.000	0	106.200	87,084
62. Total	0.000	0	5,316.450	6,129,235	0.000	0	5,316.450	6,129,235
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	78.620	36,620	0.000	0	78.620	36,620
65. 2G1	0.000	0	73.180	32,360	0.000	0	73.180	32,360
66. 2G	0.000	0	39.730	14,662	0.000	0	39.730	14,662
67. 3G1	0.000	0	6.400	2,586	0.000	0	6.400	2,586
68. 3G	0.000	0	94.690	51,209	0.000	0	94.690	51,209
69. 4G1	0.000	0	369.340	142,272	0.000	0	369.340	142,272
70. 4G	0.000	0	957.280	347,422	0.000	0	957.280	347,422
71. Total	0.000	0	1,619.240	627,131	0.000	0	1,619.240	627,131
72. Waste	0.000	0	99.950	5,021	0.000	0	99.950	5,021
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	7,035.640	6,761,387	0.000	0	7,035.640	6,761,387

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 59

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	209.480	256,824	0.000	0	209.480	256,824
55. 1D	0.000	0	263.570	328,287	0.000	0	263.570	328,287
56. 2D1	0.000	0	480.050	563,211	0.000	0	480.050	563,211
57. 2D	0.000	0	241.920	255,469	0.000	0	241.920	255,469
58. 3D1	0.000	0	130.490	124,226	0.000	0	130.490	124,226
59. 3D	0.000	0	711.550	800,449	0.000	0	711.550	800,449
60. 4D1	0.000	0	87.000	89,088	0.000	0	87.000	89,088
61. 4D	0.000	0	7.900	6,478	0.000	0	7.900	6,478
62. Total	0.000	0	2,131.960	2,424,032	0.000	0	2,131.960	2,424,032
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	3.240	1,516	0.000	0	3.240	1,516
65. 2G1	0.000	0	25.390	9,628	0.000	0	25.390	9,628
66. 2G	0.000	0	3.000	1,308	0.000	0	3.000	1,308
67. 3G1	0.000	0	6.000	2,424	0.000	0	6.000	2,424
68. 3G	0.000	0	70.970	28,583	0.000	0	70.970	28,583
69. 4G1	0.000	0	22.280	7,245	0.000	0	22.280	7,245
70. 4G	0.000	0	61.750	21,742	0.000	0	61.750	21,742
71. Total	0.000	0	192.630	72,446	0.000	0	192.630	72,446
72. Waste	0.000	0	123.150	6,159	0.000	0	123.150	6,159
73. Other	0.000	0	1.000	100	0.000	0	1.000	100
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,448.740	2,502,737	0.000	0	2,448.740	2,502,737

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 60

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	133.000	227,164	0.000	0	133.000	227,164
46. 1A	0.000	0	25.000	41,500	0.000	0	25.000	41,500
47. 2A1	0.000	0	49.000	60,760	0.000	0	49.000	60,760
48. 2A	0.000	0	118.000	172,280	0.000	0	118.000	172,280
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	6.000	8,928	0.000	0	6.000	8,928
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	4.000	4,464	0.000	0	4.000	4,464
53. Total	0.000	0	335.000	515,096	0.000	0	335.000	515,096
Dryland:								
54. 1D1	0.000	0	1,481.880	1,816,787	0.000	0	1,481.880	1,816,787
55. 1D	0.000	0	645.520	797,864	0.000	0	645.520	797,864
56. 2D1	0.000	0	677.210	793,690	0.000	0	677.210	793,690
57. 2D	0.000	0	621.400	656,198	0.000	0	621.400	656,198
58. 3D1	0.000	0	150.540	143,314	0.000	0	150.540	143,314
59. 3D	0.000	0	971.240	1,083,904	0.000	0	971.240	1,083,904
60. 4D1	0.000	0	248.750	254,719	0.000	0	248.750	254,719
61. 4D	0.000	0	30.000	24,600	0.000	0	30.000	24,600
62. Total	0.000	0	4,826.540	5,571,076	0.000	0	4,826.540	5,571,076
Grass:								
63. 1G1	0.000	0	40.810	17,899	0.000	0	40.810	17,899
64. 1G	0.000	0	21.700	10,119	0.000	0	21.700	10,119
65. 2G1	0.000	0	48.640	19,875	0.000	0	48.640	19,875
66. 2G	0.000	0	96.840	39,171	0.000	0	96.840	39,171
67. 3G1	0.000	0	19.000	7,664	0.000	0	19.000	7,664
68. 3G	0.000	0	69.150	27,838	0.000	0	69.150	27,838
69. 4G1	0.000	0	103.500	31,416	0.000	0	103.500	31,416
70. 4G	0.000	0	178.310	62,637	0.000	0	178.310	62,637
71. Total	0.000	0	577.950	216,619	0.000	0	577.950	216,619
72. Waste	0.000	0	198.320	9,921	0.000	0	198.320	9,921
73. Other	0.000	0	62.920	44,552	0.000	0	62.920	44,552
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	6,000.730	6,357,264	0.000	0	6,000.730	6,357,264

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 61

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	4.000	4,904	0.000	0	4.000	4,904
55. 1D	0.000	0	60.190	74,395	0.000	0	60.190	74,395
56. 2D1	0.000	0	90.000	105,480	0.000	0	90.000	105,480
57. 2D	0.000	0	855.530	903,439	0.000	0	855.530	903,439
58. 3D1	0.000	0	20.000	19,040	0.000	0	20.000	19,040
59. 3D	0.000	0	554.900	619,268	0.000	0	554.900	619,268
60. 4D1	0.000	0	624.590	639,581	0.000	0	624.590	639,581
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	2,209.210	2,366,107	0.000	0	2,209.210	2,366,107
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	11.070	5,090	0.000	0	11.070	5,090
65. 2G1	0.000	0	4.000	1,744	0.000	0	4.000	1,744
66. 2G	0.000	0	78.960	30,451	0.000	0	78.960	30,451
67. 3G1	0.000	0	9.000	3,600	0.000	0	9.000	3,600
68. 3G	0.000	0	22.000	8,884	0.000	0	22.000	8,884
69. 4G1	0.000	0	24.000	8,736	0.000	0	24.000	8,736
70. 4G	0.000	0	12.000	3,780	0.000	0	12.000	3,780
71. Total	0.000	0	161.030	62,285	0.000	0	161.030	62,285
72. Waste	0.000	0	79.930	3,997	0.000	0	79.930	3,997
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,450.170	2,432,389	0.000	0	2,450.170	2,432,389

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 63

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	302.950	396,712	0.000	0	302.950	396,712
55. 1D	0.000	0	152.500	197,244	0.000	0	152.500	197,244
56. 2D1	0.000	0	301.900	357,960	0.000	0	301.900	357,960
57. 2D	0.000	0	17.270	18,237	0.000	0	17.270	18,237
58. 3D1	0.000	0	5.000	7,623	0.000	0	5.000	7,623
59. 3D	0.000	0	690.430	770,520	0.000	0	690.430	770,520
60. 4D1	0.000	0	562.860	576,369	0.000	0	562.860	576,369
61. 4D	0.000	0	83.270	68,281	0.000	0	83.270	68,281
62. Total	0.000	0	2,116.180	2,392,946	0.000	0	2,116.180	2,392,946
Grass:								
63. 1G1	0.000	0	24.000	10,980	0.000	0	24.000	10,980
64. 1G	0.000	0	18.000	8,424	0.000	0	18.000	8,424
65. 2G1	0.000	0	69.480	28,880	0.000	0	69.480	28,880
66. 2G	0.000	0	16.000	8,240	0.000	0	16.000	8,240
67. 3G1	0.000	0	26.190	10,581	0.000	0	26.190	10,581
68. 3G	0.000	0	137.000	56,754	0.000	0	137.000	56,754
69. 4G1	0.000	0	399.390	134,380	0.000	0	399.390	134,380
70. 4G	0.000	0	356.680	135,248	0.000	0	356.680	135,248
71. Total	0.000	0	1,046.740	393,487	0.000	0	1,046.740	393,487
72. Waste	0.000	0	74.300	3,715	0.000	0	74.300	3,715
73. Other	0.000	0	358.700	215,220	0.000	0	358.700	215,220
74. Exempt	0.000		0.920		0.000		0.920	
75. Total	0.000	0	3,595.920	3,005,368	0.000	0	3,595.920	3,005,368

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 64

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	29.000	35,554	0.000	0	29.000	35,554
55. 1D	0.000	0	274.230	372,368	0.000	0	274.230	372,368
56. 2D1	0.000	0	913.650	1,098,372	0.000	0	913.650	1,098,372
57. 2D	0.000	0	33.500	36,303	0.000	0	33.500	36,303
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	1,343.530	1,540,835	0.000	0	1,343.530	1,540,835
60. 4D1	0.000	0	304.530	311,838	0.000	0	304.530	311,838
61. 4D	0.000	0	42.000	34,440	0.000	0	42.000	34,440
62. Total	0.000	0	2,940.440	3,429,710	0.000	0	2,940.440	3,429,710
Grass:								
63. 1G1	0.000	0	1.000	456	0.000	0	1.000	456
64. 1G	0.000	0	40.540	18,708	0.000	0	40.540	18,708
65. 2G1	0.000	0	46.400	18,118	0.000	0	46.400	18,118
66. 2G	0.000	0	14.000	6,104	0.000	0	14.000	6,104
67. 3G1	0.000	0	26.400	10,666	0.000	0	26.400	10,666
68. 3G	0.000	0	98.100	39,388	0.000	0	98.100	39,388
69. 4G1	0.000	0	82.000	23,632	0.000	0	82.000	23,632
70. 4G	0.000	0	432.340	159,615	0.000	0	432.340	159,615
71. Total	0.000	0	740.780	276,687	0.000	0	740.780	276,687
72. Waste	0.000	0	244.790	12,241	0.000	0	244.790	12,241
73. Other	0.000	0	536.230	325,538	0.000	0	536.230	325,538
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	4,462.240	4,044,176	0.000	0	4,462.240	4,044,176

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2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 65

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	5.330	6,535	0.000	0	5.330	6,535
55. 1D	0.000	0	32.670	40,380	0.000	0	32.670	40,380
56. 2D1	0.000	0	136.070	159,474	0.000	0	136.070	159,474
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	1.000	952	0.000	0	1.000	952
59. 3D	0.000	0	169.530	189,196	0.000	0	169.530	189,196
60. 4D1	0.000	0	147.100	150,630	0.000	0	147.100	150,630
61. 4D	0.000	0	21.500	17,630	0.000	0	21.500	17,630
62. Total	0.000	0	513.200	564,797	0.000	0	513.200	564,797
Grass:								
63. 1G1	0.000	0	11.200	5,119	0.000	0	11.200	5,119
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	23.000	8,884	0.000	0	23.000	8,884
66. 2G	0.000	0	2.000	872	0.000	0	2.000	872
67. 3G1	0.000	0	69.240	27,961	0.000	0	69.240	27,961
68. 3G	0.000	0	43.000	17,268	0.000	0	43.000	17,268
69. 4G1	0.000	0	58.720	17,744	0.000	0	58.720	17,744
70. 4G	0.000	0	123.570	44,475	0.000	0	123.570	44,475
71. Total	0.000	0	330.730	122,323	0.000	0	330.730	122,323
72. Waste	0.000	0	2.250	113	0.000	0	2.250	113
73. Other	0.000	0	1.500	150	0.000	0	1.500	150
74. Exempt	0.000		17.950		0.000		17.950	
75. Total	0.000	0	847.680	687,383	0.000	0	847.680	687,383

County 13 - Cass

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Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban Acres	Value	SubUrban Acres	Value	Rural Acres	Value	Total Acres	Value
76.Irrigated	0.000	0	335.000	515,096	1,961.000	2,453,487	2,296.000	2,968,583
77.Dry Land	0.000	0	27,148.950	30,860,683	230,899.110	260,825,067	258,048.060	291,685,750
78.Grass	0.000	0	5,456.970	2,063,675	34,734.680	13,122,051	40,191.650	15,185,726
79.Waste	0.000	0	952.440	47,655	6,712.020	335,652	7,664.460	383,307
80.Other	0.000	0	960.350	585,560	2,440.560	1,329,440	3,400.910	1,915,000
81.Exempt	0.000	0	28.190	0	251.800	0	279.990	0
82.Total	0.000	0	34,853.710	34,072,669	276,747.370	278,065,697	311,601.080	312,138,366

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 3

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	216.000	1.43%	262,916	1.58%	1,217.203
1D	1,924.240	12.73%	2,385,011	14.35%	1,239.456
2D1	1,375.100	9.10%	1,609,568	9.69%	1,170.509
2D	4,962.310	32.83%	5,256,472	31.63%	1,059.279
3D1	113.550	0.75%	108,099	0.65%	951.994
3D	3,534.380	23.38%	3,940,462	23.71%	1,114.894
4D1	2,920.670	19.32%	2,996,011	18.03%	1,025.795
4D	71.000	0.47%	58,220	0.35%	820.000
Dry Total	15,117.250	100.00%	16,616,759	100.00%	1,099.191

Grass:

1G1	61.680	2.80%	28,620	3.44%	464.007
1G	173.560	7.88%	80,621	9.69%	464.513
2G1	86.910	3.95%	35,435	4.26%	407.720
2G	565.590	25.68%	219,504	26.38%	388.097
3G1	72.210	3.28%	28,976	3.48%	401.274
3G	234.100	10.63%	94,216	11.32%	402.460
4G1	592.860	26.92%	202,910	24.39%	342.256
4G	415.700	18.87%	141,734	17.04%	340.952
Grass Total	2,202.610	100.00%	832,016	100.00%	377.740

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	15,117.250	85.82%	16,616,759	95.15%	1,099.191
Grass Total	2,202.610	12.50%	832,016	4.76%	377.740
Waste	284.880	1.62%	14,247	0.08%	50.010
Other	9.660	0.05%	966	0.01%	100.000
Exempt	0.000	0.00%			
Market Area Total	17,614.400	100.00%	17,463,988	100.00%	991.460

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	15,117.250	5.86%	16,616,759	5.70%	
Grass Total	2,202.610	5.48%	832,016	5.48%	
Waste	284.880	3.72%	14,247	3.72%	
Other	9.660	0.28%	966	0.05%	
Exempt	0.000	0.00%			
Market Area Total	17,614.400	5.65%	17,463,988	5.59%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 27

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1.000	0.23%	1,708	0.26%	1,708.000
1A	107.240	24.46%	178,018	27.50%	1,659.996
2A1	26.000	5.93%	32,240	4.98%	1,240.000
2A	94.500	21.55%	137,970	21.31%	1,460.000
3A1	4.000	0.91%	4,256	0.66%	1,064.000
3A	167.500	38.20%	249,240	38.50%	1,488.000
4A1	38.200	8.71%	44,006	6.80%	1,151.989
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	438.440	100.00%	647,438	100.00%	1,476.685

Dry:

1D1	3,686.130	5.07%	4,531,351	5.52%	1,229.297
1D	11,146.610	15.34%	13,796,861	16.82%	1,237.762
2D1	14,540.070	20.01%	17,077,711	20.82%	1,174.527
2D	10,057.810	13.84%	10,634,312	12.96%	1,057.318
3D1	485.110	0.67%	461,826	0.56%	952.002
3D	21,850.320	30.07%	24,445,214	29.80%	1,118.757
4D1	10,333.160	14.22%	10,609,324	12.93%	1,026.726
4D	571.610	0.79%	468,720	0.57%	819.999
Dry Total	72,670.820	100.00%	82,025,319	100.00%	1,128.724

Grass:

1G1	44.000	0.48%	20,376	0.59%	463.090
1G	581.350	6.37%	275,868	7.94%	474.529
2G1	463.360	5.07%	194,135	5.59%	418.972
2G	2,254.510	24.69%	858,681	24.71%	380.872
3G1	162.000	1.77%	65,126	1.87%	402.012
3G	1,671.610	18.30%	686,317	19.75%	410.572
4G1	1,393.900	15.26%	473,747	13.63%	339.871
4G	2,561.750	28.05%	901,464	25.94%	351.893
Grass Total	9,132.480	100.00%	3,475,714	100.00%	380.588

Irrigated Total	438.440	0.52%	647,438	0.75%	1,476.685
Dry Total	72,670.820	86.54%	82,025,319	95.04%	1,128.724
Grass Total	9,132.480	10.88%	3,475,714	4.03%	380.588
Waste	1,474.000	1.76%	73,709	0.09%	50.006
Other	259.760	0.31%	81,576	0.09%	314.043
Exempt	81.000	0.10%			
Market Area Total	83,975.500	100.00%	86,303,756	100.00%	1,027.725

As Related to the County as a Whole

Irrigated Total	438.440	19.10%	647,438	21.81%	
Dry Total	72,670.820	28.16%	82,025,319	28.12%	
Grass Total	9,132.480	22.72%	3,475,714	22.89%	
Waste	1,474.000	19.23%	73,709	19.23%	
Other	259.760	7.64%	81,576	4.26%	
Exempt	81.000	28.93%			
Market Area Total	83,975.500	26.95%	86,303,756	27.65%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 28

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	152.310	3.60%	186,733	3.82%	1,226.006
1D	1,028.510	24.30%	1,271,237	26.02%	1,235.998
2D1	940.800	22.23%	1,102,618	22.57%	1,172.000
2D	230.020	5.43%	242,901	4.97%	1,055.999
3D1	49.550	1.17%	47,172	0.97%	952.008
3D	1,793.580	42.37%	2,001,633	40.97%	1,115.998
4D1	13.000	0.31%	13,312	0.27%	1,024.000
4D	25.000	0.59%	20,500	0.42%	820.000
Dry Total	4,232.770	100.00%	4,886,106	100.00%	1,154.351

Grass:

1G1	9.000	2.12%	4,104	2.57%	456.000
1G	61.570	14.53%	28,695	18.00%	466.054
2G1	34.500	8.14%	15,042	9.44%	436.000
2G	46.750	11.03%	16,885	10.59%	361.176
3G1	21.000	4.96%	8,440	5.29%	401.904
3G	65.000	15.34%	26,216	16.45%	403.323
4G1	51.000	12.04%	14,532	9.12%	284.941
4G	134.900	31.84%	45,500	28.54%	337.286
Grass Total	423.720	100.00%	159,414	100.00%	376.224

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	4,232.770	89.53%	4,886,106	96.77%	1,154.351
Grass Total	423.720	8.96%	159,414	3.16%	376.224
Waste	71.250	1.51%	3,564	0.07%	50.021
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	4,727.740	100.00%	5,049,084	100.00%	1,067.969

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	4,232.770	1.64%	4,886,106	1.68%	
Grass Total	423.720	1.05%	159,414	1.05%	
Waste	71.250	0.93%	3,564	0.93%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	4,727.740	1.52%	5,049,084	1.62%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 29

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	46.000	8.64%	78,568	10.14%	1,708.000
1A	53.000	9.95%	87,980	11.36%	1,660.000
2A1	99.000	18.59%	122,760	15.84%	1,240.000
2A	84.000	15.77%	122,640	15.83%	1,460.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	221.500	41.60%	329,592	42.54%	1,488.000
4A1	25.000	4.69%	28,800	3.72%	1,152.000
4A	4.000	0.75%	4,464	0.58%	1,116.000
Irrigated Total	532.500	100.00%	774,804	100.00%	1,455.030

Dry:

1D1	2,132.070	5.93%	2,613,920	6.39%	1,226.001
1D	5,789.480	16.09%	7,155,808	17.49%	1,236.001
2D1	8,350.170	23.21%	9,787,614	23.92%	1,172.145
2D	2,263.140	6.29%	2,389,874	5.84%	1,055.999
3D1	530.940	1.48%	505,455	1.24%	952.000
3D	13,596.550	37.80%	15,173,749	37.08%	1,115.999
4D1	2,840.390	7.90%	2,908,964	7.11%	1,024.142
4D	469.070	1.30%	384,637	0.94%	819.999
Dry Total	35,971.810	100.00%	40,920,021	100.00%	1,137.558

Grass:

1G1	7.000	0.11%	3,228	0.14%	461.142
1G	296.350	4.84%	137,479	6.06%	463.907
2G1	412.010	6.72%	160,252	7.06%	388.951
2G	852.200	13.91%	329,302	14.52%	386.413
3G1	277.480	4.53%	111,678	4.92%	402.472
3G	1,077.130	17.58%	434,019	19.13%	402.940
4G1	902.380	14.73%	288,082	12.70%	319.246
4G	2,302.330	37.58%	804,298	35.46%	349.340
Grass Total	6,126.880	100.00%	2,268,338	100.00%	370.227

Irrigated Total	532.500	1.19%	774,804	1.75%	1,455.030
Dry Total	35,971.810	80.71%	40,920,021	92.40%	1,137.558
Grass Total	6,126.880	13.75%	2,268,338	5.12%	370.227
Waste	1,359.270	3.05%	67,970	0.15%	50.004
Other	578.080	1.30%	255,938	0.58%	442.738
Exempt	59.920	0.13%			
Market Area Total	44,568.540	100.00%	44,287,071	100.00%	993.684

As Related to the County as a Whole

Irrigated Total	532.500	23.19%	774,804	26.10%	
Dry Total	35,971.810	13.94%	40,920,021	14.03%	
Grass Total	6,126.880	15.24%	2,268,338	14.94%	
Waste	1,359.270	17.73%	67,970	17.73%	
Other	578.080	17.00%	255,938	13.36%	
Exempt	59.920	21.40%			
Market Area Total	44,568.540	14.30%	44,287,071	14.19%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 41

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	128.660	0.53%	157,737	0.58%	1,225.998
1D	1,473.050	6.10%	1,820,689	6.66%	1,235.999
2D1	7,778.060	32.21%	9,115,885	33.32%	1,171.999
2D	828.690	3.43%	875,097	3.20%	1,056.000
3D1	81.600	0.34%	77,683	0.28%	951.997
3D	12,788.930	52.96%	14,278,293	52.20%	1,116.457
4D1	744.310	3.08%	762,173	2.79%	1,023.999
4D	326.940	1.35%	267,953	0.98%	819.578
Dry Total	24,150.240	100.00%	27,355,510	100.00%	1,132.722

Grass:

1G1	33.000	0.83%	15,396	1.02%	466.545
1G	135.210	3.39%	63,086	4.19%	466.577
2G1	372.570	9.33%	155,811	10.35%	418.205
2G	332.350	8.33%	127,976	8.50%	385.063
3G1	229.640	5.75%	92,730	6.16%	403.805
3G	876.990	21.97%	353,808	23.51%	403.434
4G1	586.890	14.70%	200,614	13.33%	341.825
4G	1,424.760	35.70%	495,546	32.93%	347.810
Grass Total	3,991.410	100.00%	1,504,967	100.00%	377.051

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	24,150.240	80.60%	27,355,510	92.17%	1,132.722
Grass Total	3,991.410	13.32%	1,504,967	5.07%	377.051
Waste	472.360	1.58%	23,620	0.08%	50.004
Other	1,350.380	4.51%	794,843	2.68%	588.606
Exempt	0.000	0.00%			
Market Area Total	29,964.390	100.00%	29,678,940	100.00%	990.473

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	24,150.240	9.36%	27,355,510	9.38%	
Grass Total	3,991.410	9.93%	1,504,967	9.91%	
Waste	472.360	6.16%	23,620	6.16%	
Other	1,350.380	39.71%	794,843	41.51%	
Exempt	0.000	0.00%			
Market Area Total	29,964.390	9.62%	29,678,940	9.51%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 42

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	171.520	54.72%	211,998	57.27%	1,235.995
2D1	8.500	2.71%	9,962	2.69%	1,172.000
2D	11.460	3.66%	12,102	3.27%	1,056.020
3D1	0.000	0.00%	0	0.00%	0.000
3D	121.960	38.91%	136,109	36.77%	1,116.013
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	313.440	100.00%	370,171	100.00%	1,180.994

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	7.480	12.86%	3,501	14.88%	468.048
2G1	0.000	0.00%	0	0.00%	0.000
2G	9.720	16.71%	3,798	16.15%	390.740
3G1	0.000	0.00%	0	0.00%	0.000
3G	34.600	59.48%	13,906	59.11%	401.907
4G1	0.000	0.00%	0	0.00%	0.000
4G	6.370	10.95%	2,319	9.86%	364.050
Grass Total	58.170	100.00%	23,524	100.00%	404.400

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	313.440	83.23%	370,171	93.97%	1,180.994
Grass Total	58.170	15.45%	23,524	5.97%	404.400
Waste	5.000	1.33%	250	0.06%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	376.610	100.00%	393,945	100.00%	1,046.029

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	313.440	0.12%	370,171	0.13%	
Grass Total	58.170	0.14%	23,524	0.15%	
Waste	5.000	0.07%	250	0.07%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	376.610	0.12%	393,945	0.13%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 43

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	26.370	20.11%	43,774	24.87%	1,659.992
2A1	72.940	55.61%	90,446	51.38%	1,240.005
2A	16.850	12.85%	24,601	13.98%	1,460.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	13.000	9.91%	14,976	8.51%	1,152.000
4A	2.000	1.52%	2,232	1.27%	1,116.000
Irrigated Total	131.160	100.00%	176,029	100.00%	1,342.093

Dry:

1D1	180.130	1.79%	220,839	1.93%	1,225.997
1D	1,532.000	15.22%	1,893,551	16.58%	1,235.999
2D1	2,803.780	27.85%	3,286,030	28.78%	1,171.999
2D	740.700	7.36%	785,832	6.88%	1,060.931
3D1	31.000	0.31%	30,553	0.27%	985.580
3D	3,654.510	36.30%	4,078,530	35.72%	1,116.026
4D1	791.530	7.86%	851,066	7.45%	1,075.216
4D	333.240	3.31%	273,253	2.39%	819.988
Dry Total	10,066.890	100.00%	11,419,654	100.00%	1,134.377

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	64.050	2.96%	33,443	3.86%	522.138
2G1	147.990	6.83%	63,270	7.31%	427.528
2G	97.000	4.48%	37,364	4.31%	385.195
3G1	28.000	1.29%	11,288	1.30%	403.142
3G	294.060	13.57%	118,544	13.69%	403.128
4G1	458.410	21.16%	193,766	22.37%	422.691
4G	1,076.840	49.71%	408,372	47.15%	379.231
Grass Total	2,166.350	100.00%	866,047	100.00%	399.772

Irrigated Total	131.160	1.01%	176,029	1.39%	1,342.093
Dry Total	10,066.890	77.27%	11,419,654	90.09%	1,134.377
Grass Total	2,166.350	16.63%	866,047	6.83%	399.772
Waste	456.170	3.50%	22,812	0.18%	50.007
Other	208.290	1.60%	190,878	1.51%	916.405
Exempt	36.060	0.28%			
Market Area Total	13,028.860	100.00%	12,675,420	100.00%	972.872

As Related to the County as a Whole

Irrigated Total	131.160	5.71%	176,029	5.93%	
Dry Total	10,066.890	3.90%	11,419,654	3.92%	
Grass Total	2,166.350	5.39%	866,047	5.70%	
Waste	456.170	5.95%	22,812	5.95%	
Other	208.290	6.12%	190,878	9.97%	
Exempt	36.060	12.88%			
Market Area Total	13,028.860	4.18%	12,675,420	4.06%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 51

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	160.000	100.00%	128,960	100.00%	806.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	160.000	100.00%	128,960	100.00%	806.000

Dry:

1D1	39.000	0.51%	47,814	0.59%	1,226.000
1D	1,067.350	14.04%	1,301,940	15.93%	1,219.787
2D1	1,950.560	25.66%	1,994,554	24.40%	1,022.554
2D	281.150	3.70%	288,024	3.52%	1,024.449
3D1	57.500	0.76%	37,471	0.46%	651.669
3D	2,802.900	36.87%	3,128,036	38.27%	1,115.999
4D1	1,304.600	17.16%	1,295,014	15.84%	992.652
4D	98.040	1.29%	80,393	0.98%	820.002
Dry Total	7,601.100	100.00%	8,173,246	100.00%	1,075.271

Grass:

1G1	2.000	0.07%	936	0.09%	468.000
1G	133.770	4.83%	62,137	6.27%	464.506
2G1	256.550	9.27%	95,752	9.67%	373.229
2G	54.500	1.97%	22,310	2.25%	409.357
3G1	26.170	0.95%	10,536	1.06%	402.598
3G	358.170	12.94%	144,294	14.57%	402.864
4G1	643.340	23.25%	208,249	21.03%	323.699
4G	1,292.610	46.71%	446,081	45.05%	345.101
Grass Total	2,767.110	100.00%	990,295	100.00%	357.880

Irrigated Total	160.000	1.45%	128,960	1.38%	806.000
Dry Total	7,601.100	68.75%	8,173,246	87.71%	1,075.271
Grass Total	2,767.110	25.03%	990,295	10.63%	357.880
Waste	525.880	4.76%	26,297	0.28%	50.005
Other	2.190	0.02%	219	0.00%	100.000
Exempt	0.000	0.00%			
Market Area Total	11,056.280	100.00%	9,319,017	100.00%	842.870

As Related to the County as a Whole

Irrigated Total	160.000	6.97%	128,960	4.34%	
Dry Total	7,601.100	2.95%	8,173,246	2.80%	
Grass Total	2,767.110	6.88%	990,295	6.52%	
Waste	525.880	6.86%	26,297	6.86%	
Other	2.190	0.06%	219	0.01%	
Exempt	0.000	0.00%			
Market Area Total	11,056.280	3.55%	9,319,017	2.99%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 52

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	336.000	81.97%	208,749	77.14%	621.276
2A	0.000	0.00%	0	0.00%	0.000
3A1	2.500	0.61%	1,003	0.37%	401.200
3A	34.000	8.29%	50,592	18.70%	1,488.000
4A1	37.400	9.12%	10,260	3.79%	274.331
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	409.900	100.00%	270,604	100.00%	660.170

Dry:

1D1	250.000	0.94%	306,500	1.04%	1,226.000
1D	3,467.590	13.10%	4,292,733	14.58%	1,237.958
2D1	8,511.310	32.16%	9,513,396	32.31%	1,117.735
2D	948.990	3.59%	1,002,134	3.40%	1,056.000
3D1	424.540	1.60%	382,749	1.30%	901.561
3D	10,636.080	40.19%	11,877,624	40.34%	1,116.729
4D1	1,849.240	6.99%	1,769,090	6.01%	956.657
4D	376.230	1.42%	298,969	1.02%	794.644
Dry Total	26,463.980	100.00%	29,443,195	100.00%	1,112.576

Grass:

1G1	11.000	0.26%	5,076	0.31%	461.454
1G	347.400	8.13%	161,260	10.00%	464.191
2G1	152.690	3.57%	60,699	3.76%	397.530
2G	246.660	5.77%	94,476	5.86%	383.021
3G1	72.620	1.70%	29,239	1.81%	402.630
3G	829.060	19.41%	343,262	21.29%	414.037
4G1	819.830	19.19%	260,069	16.13%	317.223
4G	1,792.550	41.96%	658,453	40.83%	367.327
Grass Total	4,271.810	100.00%	1,612,534	100.00%	377.482

Irrigated Total	409.900	1.27%	270,604	0.86%	660.170
Dry Total	26,463.980	81.76%	29,443,195	93.80%	1,112.576
Grass Total	4,271.810	13.20%	1,612,534	5.14%	377.482
Waste	1,199.970	3.71%	60,009	0.19%	50.008
Other	22.200	0.07%	2,220	0.01%	100.000
Exempt	0.000	0.00%			
Market Area Total	32,367.860	100.00%	31,388,562	100.00%	969.744

As Related to the County as a Whole

Irrigated Total	409.900	17.85%	270,604	9.12%	
Dry Total	26,463.980	10.26%	29,443,195	10.09%	
Grass Total	4,271.810	10.63%	1,612,534	10.62%	
Waste	1,199.970	15.66%	60,009	15.66%	
Other	22.200	0.65%	2,220	0.12%	
Exempt	0.000	0.00%			
Market Area Total	32,367.860	10.39%	31,388,562	10.06%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 53

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	3.000	0.12%	3,678	0.13%	1,226.000
1D	309.890	12.69%	383,023	13.67%	1,235.996
2D1	808.760	33.12%	947,867	33.83%	1,172.000
2D	97.590	4.00%	103,055	3.68%	1,055.999
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,221.020	50.00%	1,362,660	48.63%	1,116.001
4D1	0.000	0.00%	0	0.00%	0.000
4D	2.000	0.08%	1,640	0.06%	820.000
Dry Total	2,442.260	100.00%	2,801,923	100.00%	1,147.266

Grass:

1G1	3.500	1.49%	1,596	1.75%	456.000
1G	9.640	4.10%	4,512	4.95%	468.049
2G1	17.000	7.23%	7,060	7.75%	415.294
2G	34.930	14.86%	14,092	15.47%	403.435
3G1	0.000	0.00%	0	0.00%	0.000
3G	94.740	40.30%	38,106	41.83%	402.216
4G1	4.000	1.70%	1,456	1.60%	364.000
4G	71.290	30.32%	24,285	26.66%	340.650
Grass Total	235.100	100.00%	91,107	100.00%	387.524

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,442.260	90.14%	2,801,923	96.80%	1,147.266
Grass Total	235.100	8.68%	91,107	3.15%	387.524
Waste	32.150	1.19%	1,608	0.06%	50.015
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,709.510	100.00%	2,894,638	100.00%	1,068.325

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,442.260	0.95%	2,801,923	0.96%	
Grass Total	235.100	0.58%	91,107	0.60%	
Waste	32.150	0.42%	1,608	0.42%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,709.510	0.87%	2,894,638	0.93%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 54

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	120.000	41.52%	204,960	44.98%	1,708.000
1A	57.000	19.72%	94,620	20.77%	1,660.000
2A1	18.000	6.23%	22,320	4.90%	1,240.000
2A	40.000	13.84%	58,400	12.82%	1,460.000
3A1	11.000	3.81%	11,704	2.57%	1,064.000
3A	42.000	14.53%	62,496	13.72%	1,488.000
4A1	1.000	0.35%	1,152	0.25%	1,152.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	289.000	100.00%	455,652	100.00%	1,576.650

Dry:

1D1	3,915.320	11.52%	4,800,189	12.24%	1,226.001
1D	5,593.050	16.45%	6,913,006	17.62%	1,235.999
2D1	9,228.730	27.14%	10,816,073	27.58%	1,172.000
2D	1,988.610	5.85%	2,099,971	5.35%	1,055.999
3D1	736.630	2.17%	701,271	1.79%	951.998
3D	11,909.070	35.03%	13,290,525	33.88%	1,116.000
4D1	424.980	1.25%	435,180	1.11%	1,024.001
4D	204.410	0.60%	167,616	0.43%	819.999
Dry Total	34,000.800	100.00%	39,223,831	100.00%	1,153.614

Grass:

1G1	225.270	8.30%	103,701	9.74%	460.340
1G	354.590	13.07%	164,869	15.49%	464.956
2G1	212.560	7.83%	88,997	8.36%	418.691
2G	502.480	18.52%	190,240	17.88%	378.602
3G1	57.000	2.10%	22,896	2.15%	401.684
3G	484.390	17.85%	195,319	18.35%	403.226
4G1	121.090	4.46%	41,725	3.92%	344.578
4G	756.350	27.87%	256,454	24.10%	339.067
Grass Total	2,713.730	100.00%	1,064,201	100.00%	392.154

Irrigated Total	289.000	0.76%	455,652	1.12%	1,576.650
Dry Total	34,000.800	89.93%	39,223,831	96.17%	1,153.614
Grass Total	2,713.730	7.18%	1,064,201	2.61%	392.154
Waste	803.010	2.12%	40,161	0.10%	50.013
Other	2.000	0.01%	2,000	0.00%	1,000.000
Exempt	5.150	0.01%			
Market Area Total	37,808.540	100.00%	40,785,845	100.00%	1,078.746

As Related to the County as a Whole

Irrigated Total	289.000	12.59%	455,652	15.35%	
Dry Total	34,000.800	13.18%	39,223,831	13.45%	
Grass Total	2,713.730	6.75%	1,064,201	7.01%	
Waste	803.010	10.48%	40,161	10.48%	
Other	2.000	0.06%	2,000	0.10%	
Exempt	5.150	1.84%			
Market Area Total	37,808.540	12.13%	40,785,845	13.07%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 55

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	28.420	0.99%	34,843	1.07%	1,226.002
1D	473.990	16.54%	585,851	17.95%	1,235.998
2D1	618.000	21.57%	724,297	22.19%	1,172.001
2D	32.100	1.12%	33,898	1.04%	1,056.012
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,501.020	52.39%	1,675,139	51.32%	1,116.000
4D1	179.720	6.27%	184,033	5.64%	1,023.998
4D	31.790	1.11%	26,068	0.80%	820.006
Dry Total	2,865.040	100.00%	3,264,129	100.00%	1,139.296

Grass:

1G1	1.000	0.09%	468	0.12%	468.000
1G	25.500	2.36%	11,682	2.89%	458.117
2G1	50.620	4.68%	20,178	4.99%	398.617
2G	33.000	3.05%	13,156	3.25%	398.666
3G1	93.500	8.64%	37,762	9.34%	403.871
3G	229.780	21.22%	92,365	22.85%	401.971
4G1	113.760	10.51%	37,188	9.20%	326.898
4G	535.550	49.46%	191,413	47.35%	357.413
Grass Total	1,082.710	100.00%	404,212	100.00%	373.333

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,865.040	70.21%	3,264,129	88.81%	1,139.296
Grass Total	1,082.710	26.53%	404,212	11.00%	373.333
Waste	124.650	3.05%	6,234	0.17%	50.012
Other	8.000	0.20%	800	0.02%	100.000
Exempt	78.990	1.94%			
Market Area Total	4,080.400	100.00%	3,675,375	100.00%	900.738

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,865.040	1.11%	3,264,129	1.12%	
Grass Total	1,082.710	2.69%	404,212	2.66%	
Waste	124.650	1.63%	6,234	1.63%	
Other	8.000	0.24%	800	0.04%	
Exempt	78.990	28.21%			
Market Area Total	4,080.400	1.31%	3,675,375	1.18%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 57

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	6.000	0.29%	7,356	0.32%	1,226.000
1D	211.440	10.08%	261,340	11.32%	1,236.000
2D1	220.990	10.53%	259,000	11.22%	1,171.998
2D	558.010	26.60%	589,259	25.53%	1,056.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	727.480	34.68%	811,868	35.18%	1,116.000
4D1	356.260	16.98%	364,810	15.81%	1,023.999
4D	17.500	0.83%	14,350	0.62%	820.000
Dry Total	2,097.680	100.00%	2,307,983	100.00%	1,100.255

Grass:

1G1	7.000	2.00%	3,192	2.61%	456.000
1G	32.150	9.17%	15,046	12.29%	467.993
2G1	18.000	5.14%	7,848	6.41%	436.000
2G	38.000	10.84%	13,400	10.95%	352.631
3G1	0.000	0.00%	0	0.00%	0.000
3G	30.040	8.57%	12,108	9.89%	403.062
4G1	18.070	5.16%	6,241	5.10%	345.379
4G	207.210	59.12%	64,544	52.74%	311.490
Grass Total	350.470	100.00%	122,379	100.00%	349.185

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,097.680	84.54%	2,307,983	94.90%	1,100.255
Grass Total	350.470	14.12%	122,379	5.03%	349.185
Waste	33.180	1.34%	1,659	0.07%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,481.330	100.00%	2,432,021	100.00%	980.128

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,097.680	0.81%	2,307,983	0.79%	
Grass Total	350.470	0.87%	122,379	0.81%	
Waste	33.180	0.43%	1,659	0.43%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,481.330	0.80%	2,432,021	0.78%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 58

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	52.110	0.98%	63,887	1.04%	1,226.002
1D	1,749.660	32.91%	2,162,576	35.28%	1,235.997
2D1	1,064.800	20.03%	1,256,024	20.49%	1,179.586
2D	204.950	3.86%	216,428	3.53%	1,056.003
3D1	13.000	0.24%	12,376	0.20%	952.000
3D	1,650.220	31.04%	1,843,936	30.08%	1,117.387
4D1	475.510	8.94%	486,924	7.94%	1,024.003
4D	106.200	2.00%	87,084	1.42%	820.000
Dry Total	5,316.450	100.00%	6,129,235	100.00%	1,152.881

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	78.620	4.86%	36,620	5.84%	465.784
2G1	73.180	4.52%	32,360	5.16%	442.197
2G	39.730	2.45%	14,662	2.34%	369.041
3G1	6.400	0.40%	2,586	0.41%	404.062
3G	94.690	5.85%	51,209	8.17%	540.806
4G1	369.340	22.81%	142,272	22.69%	385.206
4G	957.280	59.12%	347,422	55.40%	362.926
Grass Total	1,619.240	100.00%	627,131	100.00%	387.299

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	5,316.450	75.56%	6,129,235	90.65%	1,152.881
Grass Total	1,619.240	23.01%	627,131	9.28%	387.299
Waste	99.950	1.42%	5,021	0.07%	50.235
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	7,035.640	100.00%	6,761,387	100.00%	961.019

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	5,316.450	2.06%	6,129,235	2.10%	
Grass Total	1,619.240	4.03%	627,131	4.13%	
Waste	99.950	1.30%	5,021	1.31%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	7,035.640	2.26%	6,761,387	2.17%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 59

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	209.480	9.83%	256,824	10.59%	1,226.007
1D	263.570	12.36%	328,287	13.54%	1,245.540
2D1	480.050	22.52%	563,211	23.23%	1,173.234
2D	241.920	11.35%	255,469	10.54%	1,056.006
3D1	130.490	6.12%	124,226	5.12%	951.996
3D	711.550	33.38%	800,449	33.02%	1,124.937
4D1	87.000	4.08%	89,088	3.68%	1,024.000
4D	7.900	0.37%	6,478	0.27%	820.000
Dry Total	2,131.960	100.00%	2,424,032	100.00%	1,136.996

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	3.240	1.68%	1,516	2.09%	467.901
2G1	25.390	13.18%	9,628	13.29%	379.204
2G	3.000	1.56%	1,308	1.81%	436.000
3G1	6.000	3.11%	2,424	3.35%	404.000
3G	70.970	36.84%	28,583	39.45%	402.747
4G1	22.280	11.57%	7,245	10.00%	325.179
4G	61.750	32.06%	21,742	30.01%	352.097
Grass Total	192.630	100.00%	72,446	100.00%	376.088

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,131.960	87.06%	2,424,032	96.86%	1,136.996
Grass Total	192.630	7.87%	72,446	2.89%	376.088
Waste	123.150	5.03%	6,159	0.25%	50.012
Other	1.000	0.04%	100	0.00%	100.000
Exempt	0.000	0.00%			
Market Area Total	2,448.740	100.00%	2,502,737	100.00%	1,022.050

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,131.960	0.83%	2,424,032	0.83%	
Grass Total	192.630	0.48%	72,446	0.48%	
Waste	123.150	1.61%	6,159	1.61%	
Other	1.000	0.03%	100	0.01%	
Exempt	0.000	0.00%			
Market Area Total	2,448.740	0.79%	2,502,737	0.80%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 60

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	133.000	39.70%	227,164	44.10%	1,708.000
1A	25.000	7.46%	41,500	8.06%	1,660.000
2A1	49.000	14.63%	60,760	11.80%	1,240.000
2A	118.000	35.22%	172,280	33.45%	1,460.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	6.000	1.79%	8,928	1.73%	1,488.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	4.000	1.19%	4,464	0.87%	1,116.000
Irrigated Total	335.000	100.00%	515,096	100.00%	1,537.600

Dry:

1D1	1,481.880	30.70%	1,816,787	32.61%	1,226.001
1D	645.520	13.37%	797,864	14.32%	1,236.001
2D1	677.210	14.03%	793,690	14.25%	1,171.999
2D	621.400	12.87%	656,198	11.78%	1,055.999
3D1	150.540	3.12%	143,314	2.57%	951.999
3D	971.240	20.12%	1,083,904	19.46%	1,116.000
4D1	248.750	5.15%	254,719	4.57%	1,023.995
4D	30.000	0.62%	24,600	0.44%	820.000
Dry Total	4,826.540	100.00%	5,571,076	100.00%	1,154.258

Grass:

1G1	40.810	7.06%	17,899	8.26%	438.593
1G	21.700	3.75%	10,119	4.67%	466.313
2G1	48.640	8.42%	19,875	9.18%	408.614
2G	96.840	16.76%	39,171	18.08%	404.491
3G1	19.000	3.29%	7,664	3.54%	403.368
3G	69.150	11.96%	27,838	12.85%	402.574
4G1	103.500	17.91%	31,416	14.50%	303.536
4G	178.310	30.85%	62,637	28.92%	351.281
Grass Total	577.950	100.00%	216,619	100.00%	374.805

Irrigated Total	335.000	5.58%	515,096	8.10%	1,537.600
Dry Total	4,826.540	80.43%	5,571,076	87.63%	1,154.258
Grass Total	577.950	9.63%	216,619	3.41%	374.805
Waste	198.320	3.30%	9,921	0.16%	50.025
Other	62.920	1.05%	44,552	0.70%	708.073
Exempt	0.000	0.00%			
Market Area Total	6,000.730	100.00%	6,357,264	100.00%	1,059.415

As Related to the County as a Whole

Irrigated Total	335.000	14.59%	515,096	17.35%	
Dry Total	4,826.540	1.87%	5,571,076	1.91%	
Grass Total	577.950	1.44%	216,619	1.43%	
Waste	198.320	2.59%	9,921	2.59%	
Other	62.920	1.85%	44,552	2.33%	
Exempt	0.000	0.00%			
Market Area Total	6,000.730	1.93%	6,357,264	2.04%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 61

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	4.000	0.18%	4,904	0.21%	1,226.000
1D	60.190	2.72%	74,395	3.14%	1,236.002
2D1	90.000	4.07%	105,480	4.46%	1,172.000
2D	855.530	38.73%	903,439	38.18%	1,055.999
3D1	20.000	0.91%	19,040	0.80%	952.000
3D	554.900	25.12%	619,268	26.17%	1,115.999
4D1	624.590	28.27%	639,581	27.03%	1,024.001
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	2,209.210	100.00%	2,366,107	100.00%	1,071.019

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	11.070	6.87%	5,090	8.17%	459.801
2G1	4.000	2.48%	1,744	2.80%	436.000
2G	78.960	49.03%	30,451	48.89%	385.650
3G1	9.000	5.59%	3,600	5.78%	400.000
3G	22.000	13.66%	8,884	14.26%	403.818
4G1	24.000	14.90%	8,736	14.03%	364.000
4G	12.000	7.45%	3,780	6.07%	315.000
Grass Total	161.030	100.00%	62,285	100.00%	386.791

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,209.210	90.17%	2,366,107	97.28%	1,071.019
Grass Total	161.030	6.57%	62,285	2.56%	386.791
Waste	79.930	3.26%	3,997	0.16%	50.006
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,450.170	100.00%	2,432,389	100.00%	992.742

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,209.210	0.86%	2,366,107	0.81%	
Grass Total	161.030	0.40%	62,285	0.41%	
Waste	79.930	1.04%	3,997	1.04%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,450.170	0.79%	2,432,389	0.78%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 63

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	302.950	14.32%	396,712	16.58%	1,309.496
1D	152.500	7.21%	197,244	8.24%	1,293.403
2D1	301.900	14.27%	357,960	14.96%	1,185.690
2D	17.270	0.82%	18,237	0.76%	1,055.993
3D1	5.000	0.24%	7,623	0.32%	1,524.600
3D	690.430	32.63%	770,520	32.20%	1,116.000
4D1	562.860	26.60%	576,369	24.09%	1,024.000
4D	83.270	3.93%	68,281	2.85%	819.995
Dry Total	2,116.180	100.00%	2,392,946	100.00%	1,130.785

Grass:

1G1	24.000	2.29%	10,980	2.79%	457.500
1G	18.000	1.72%	8,424	2.14%	468.000
2G1	69.480	6.64%	28,880	7.34%	415.659
2G	16.000	1.53%	8,240	2.09%	515.000
3G1	26.190	2.50%	10,581	2.69%	404.009
3G	137.000	13.09%	56,754	14.42%	414.262
4G1	399.390	38.16%	134,380	34.15%	336.463
4G	356.680	34.08%	135,248	34.37%	379.185
Grass Total	1,046.740	100.00%	393,487	100.00%	375.916

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,116.180	58.85%	2,392,946	79.62%	1,130.785
Grass Total	1,046.740	29.11%	393,487	13.09%	375.916
Waste	74.300	2.07%	3,715	0.12%	50.000
Other	358.700	9.98%	215,220	7.16%	600.000
Exempt	0.920	0.03%			
Market Area Total	3,595.920	100.00%	3,005,368	100.00%	835.771

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,116.180	0.82%	2,392,946	0.82%	
Grass Total	1,046.740	2.60%	393,487	2.59%	
Waste	74.300	0.97%	3,715	0.97%	
Other	358.700	10.55%	215,220	11.24%	
Exempt	0.920	0.33%			
Market Area Total	3,595.920	1.15%	3,005,368	0.96%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 64

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	29.000	0.99%	35,554	1.04%	1,226.000
1D	274.230	9.33%	372,368	10.86%	1,357.867
2D1	913.650	31.07%	1,098,372	32.03%	1,202.180
2D	33.500	1.14%	36,303	1.06%	1,083.671
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,343.530	45.69%	1,540,835	44.93%	1,146.855
4D1	304.530	10.36%	311,838	9.09%	1,023.997
4D	42.000	1.43%	34,440	1.00%	820.000
Dry Total	2,940.440	100.00%	3,429,710	100.00%	1,166.393

Grass:

1G1	1.000	0.13%	456	0.16%	456.000
1G	40.540	5.47%	18,708	6.76%	461.470
2G1	46.400	6.26%	18,118	6.55%	390.474
2G	14.000	1.89%	6,104	2.21%	436.000
3G1	26.400	3.56%	10,666	3.85%	404.015
3G	98.100	13.24%	39,388	14.24%	401.508
4G1	82.000	11.07%	23,632	8.54%	288.195
4G	432.340	58.36%	159,615	57.69%	369.188
Grass Total	740.780	100.00%	276,687	100.00%	373.507

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,940.440	65.90%	3,429,710	84.81%	1,166.393
Grass Total	740.780	16.60%	276,687	6.84%	373.507
Waste	244.790	5.49%	12,241	0.30%	50.006
Other	536.230	12.02%	325,538	8.05%	607.086
Exempt	0.000	0.00%			
Market Area Total	4,462.240	100.00%	4,044,176	100.00%	906.310

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,940.440	1.14%	3,429,710	1.18%	
Grass Total	740.780	1.84%	276,687	1.82%	
Waste	244.790	3.19%	12,241	3.19%	
Other	536.230	15.77%	325,538	17.00%	
Exempt	0.000	0.00%			
Market Area Total	4,462.240	1.43%	4,044,176	1.30%	

2005 Agricultural Land Detail

County 13 - Cass

Market Area: 65

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	5.330	1.04%	6,535	1.16%	1,226.078
1D	32.670	6.37%	40,380	7.15%	1,235.996
2D1	136.070	26.51%	159,474	28.24%	1,171.999
2D	0.000	0.00%	0	0.00%	0.000
3D1	1.000	0.19%	952	0.17%	952.000
3D	169.530	33.03%	189,196	33.50%	1,116.003
4D1	147.100	28.66%	150,630	26.67%	1,023.997
4D	21.500	4.19%	17,630	3.12%	820.000
Dry Total	513.200	100.00%	564,797	100.00%	1,100.539

Grass:

1G1	11.200	3.39%	5,119	4.18%	457.053
1G	0.000	0.00%	0	0.00%	0.000
2G1	23.000	6.95%	8,884	7.26%	386.260
2G	2.000	0.60%	872	0.71%	436.000
3G1	69.240	20.94%	27,961	22.86%	403.827
3G	43.000	13.00%	17,268	14.12%	401.581
4G1	58.720	17.75%	17,744	14.51%	302.179
4G	123.570	37.36%	44,475	36.36%	359.917
Grass Total	330.730	100.00%	122,323	100.00%	369.857

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	513.200	60.54%	564,797	82.17%	1,100.539
Grass Total	330.730	39.02%	122,323	17.80%	369.857
Waste	2.250	0.27%	113	0.02%	50.222
Other	1.500	0.18%	150	0.02%	100.000
Exempt	17.950	2.12%			
Market Area Total	847.680	100.00%	687,383	100.00%	810.899

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	513.200	0.20%	564,797	0.19%	
Grass Total	330.730	0.82%	122,323	0.81%	
Waste	2.250	0.03%	113	0.03%	
Other	1.500	0.04%	150	0.01%	
Exempt	17.950	6.41%			
Market Area Total	847.680	0.27%	687,383	0.22%	

2005 Agricultural Land Detail

County 13 - Cass

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	335.000	515,096	1,961.000	2,453,487
Dry	0.000	0	27,148.950	30,860,683	230,899.110	260,825,067
Grass	0.000	0	5,456.970	2,063,675	34,734.680	13,122,051
Waste	0.000	0	952.440	47,655	6,712.020	335,652
Other	0.000	0	960.350	585,560	2,440.560	1,329,440
Exempt	0.000	0	28.190	0	251.800	0
Total	0.000	0	34,853.710	34,072,669	276,747.370	278,065,697

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	2,296.000	2,968,583	2,296.000	0.74%	2,968,583	0.95%	1,292.936
Dry	258,048.060	291,685,750	258,048.060	82.81%	291,685,750	93.45%	1,130.354
Grass	40,191.650	15,185,726	40,191.650	12.90%	15,185,726	4.87%	377.832
Waste	7,664.460	383,307	7,664.460	2.46%	383,307	0.12%	50.010
Other	3,400.910	1,915,000	3,400.910	1.09%	1,915,000	0.61%	563.084
Exempt	279.990	0	279.990	0.09%	0	0.00%	0.000
Total	311,601.080	312,138,366	311,601.080	100.00%	312,138,366	100.00%	1,001.724

* Department of Property Assessment & Taxation Calculates

2005 County Abstract of Assessment for Real Property, Survey

13 Cass

Staffing and Funding Information

Deputy(ies) on staff	1	Adopted Budget	156370
Appraiser(s) on staf	3	Requested Budget	156370
Other full-time employees	3	Appraisal	0
Other part-time employees	2	Education/Workshop	0
Shared employees	0	County Reappraisal Budget	184175
		Other	38040

Residential Appraisal Information

	Residential Urban	Residential Suburban	Residential Rural	Residential Ag
Data Collection by Whom	Appraiser	Appraiser	Appraiser	Appraiser
Valuation by Whom	Appraiser	Appraiser	Appraiser	Appraiser
Reappraisal Date	2005	2005	2005	2005
Pickup Work by Whom	Appraiser	Appraiser	Appraiser	Appraiser
Marshall Date	2004	2004	2004	2004
Depreciation Date	2004	2004	2004	2004
Market Date	2005	2005	2004	2005
# of Market Areas	24	10	53	16

Commercial, Industrial and Agricultural Appraisal Information

	Commercial	Industrial	Agricultural
Data Collection by Whom	Appraiser	Appraiser	Appraiser
Valuation by Whom	Appraiser	Appraiser	Assessor
Reappraisal Date	2005	2005	2005
Pickup Work by Whom	Appraiser	Appraiser	Appraiser
Marshall Date	2004	2004	
Depreciation Date	2004	2004	
Market Date	2005	2005	2005
Income Date	2005	2005	
# of Market Area	17	17	20
Record Maintenance			
Soil Survey Date			1981
Land Use Date			1999
Who Completed Land Use			
Last Inspected			

2005 County Abstract of Assessment for Real Property, Survey

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Computer and Automation Information

CAMA software used (if applicable)	TerraScan
Administration software used (if applicable)	TerraScan
GIS software used (if applicable)	GISWorkShop
Personal Property software	TerraScan

Annual Maintenance Information

	# of Permits	# of Information Statements	Other
Residential	1514	0	0
Commercial	133	0	0
Industrial	0	0	0
Agricultural	168	13	0

Mapping Information

Cadastral Date	1994
Cadastral Book Maintenance	Reg of Deeds
CityZone	
Zoning Date	1999
Cities with Zoning:	CEDAR CREEK MURRAY
	EAGLE PLATTSMOUTH
	ELMWOOD SOUTH BEND
	GREENWOOD UNION
	LOUISVILLE WEEPING WATER

2005 County Abstract of Assessment for Real Property, Survey

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Contracted Services: Administrative Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Appraisal Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
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N/A	0	12:00:00 AM
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Name of Contractor/Vendor	Cost	Expiration Date of Contract
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2005 County Abstract of Assessment for Real Property, Survey

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Assessor Comments

LAST APPRAISAL DATES WERE REPORTED. THERE ARE AREAS WHERE APPRAISALS HAVE TAKEN PLACE LAST IN 2001, 2002, 2003 AND 2004.

**2004 UPDATE TO THE 2001 CASS COUNTY
PLAN OF ASSESSMENT**

COPY

Pursuant to section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, the assessor shall submit a Plan of Assessment to the County Board of Equalization and the Department of Property Assessment and Taxation on or before September 1, 2001, and every five years thereafter. The assessor shall update the plan each year between the adoption of each five-year plan. The plan and any update shall examine the level, quality, and uniformity of assessment in the county.

Statutory levels of value and quality of assessment for residential properties require a sales assessment ratio of 92-100%, COD 15 or less and PRD 98-100%. Commercial properties level of value and quality of assessment require a sales assessment ratio of 92-100%, COD 20 or less, PRD 98-103%. Agricultural properties level of value require market and special value to be 74-80%, COD 20 or less, and PRD 98-103%.

2004- PRELIMINARY STATISTICS:	SALES/ASSESS RATIO	COD	PRD
RESIDENTIAL	91.00	18.21	102.38
COMMERCIAL	84.00	25.12	98.80
AGRICULTURAL MKT	72.00	29.68	105.23
AGRICULTURAL SPECIAL			

2004 ASSESSMENT ACTION:

With the late start of new staff and vacancies in personnel, our planned 2004 reappraisal was shortened.

1. **AGRICULTURAL SPECIAL VALUE** IN CASS COUNTY WAS STUDIED. AGRICULTURAL LAND SPECIAL VALUES WERE NOT ADJUSTED. **5,119** PARCELS WERE REVIEWED AND ANALYZED.
2. A **MARKET STUDY** WAS COMPLETED FOR AGRICULTURAL LAND. SALES INDICATED A NEED TO CHANGE MARKET VALUES IN MOST OF THE COUNTY. NEW MARKET AREAS WERE CREATED. VALUES WERE CHANGED IN ALL MARKET AREAS EXCEPT THE SOUTH CENTRAL AREAS 27 & 28. **5,119** PARCELS WERE REVIEWED AND VALUED.
3. **RURAL NORTHWEST - 4000 AND 4500** - INCLUDES GREENWOOD, SALT CREEK AND SOUTH BEND PRECINCTS. HOME AND FARM SITES, HOUSES AND OUTBUILDINGS WERE REAPPRAISED. RURAL RESIDENTIAL ACREAGES AND ALL BUILDINGS ASSOCIATED WERE REAPPRAISED. THESE STUDIES LOOKED AT **393** PARCELS.
4. **RESIDENTIAL** PROPERTIES IN THE TOWNS OF LOUISVILLE, MURRAY AND MANLEY WERE REAPPRAISED, INCLUDING LAND, HOUSES AND OUTBUILDINGS. **871** PARCELS WERE REVIEWED AND VALUED.
5. NO **COMMERCIAL** PROPERTIES WERE APPRAISED FOR 2004.
6. **LEASED PUBLIC PROPERTY** - NOTIFICATION RECEIVED ON ONE LEASE. CHANGES WERE MADE ACCORDINGLY. **16** PROPERTIE WERE REVIEWED. IN ACCORDANCE WITH THE SUPREME COURT DECISIONS, THE PROPERTIES WERE MADE EXEMPT.
7. PARCELS WITH **AGRICULTURAL USE**, NOT QUALIFYING FOR 'GREENBELT' SPECIAL VALUES AND PARCELS WITH **ADJUSTMENTS** WERE REVIEWED. **65** PARCELS WERE REVIEWED.

RECEIVED

AUG 18 2004

NEBRASKA DEPARTMENT OF
PROPERTY ASSESSMENT & TAXATION

8. 'PICKUP WORK' - ALL BUILDING PERMITS, REPORTED AND DISCOVERED CHANGES WERE INSPECTED AND VALUED. APPROXIMATELY 1500 PARCELS WERE REVIEWED AND VALUED.

9. SUBDIVISION DEVELOPMENTS WERE REVIEWED AND VALUED. 450 PARCELS WERE REVIEWED AND VALUED.

10. SALES REVIEW AND VERIFICATION - 1200-1500 SALES ARE INSPECTED AND VERIFIED ANNUALLY.

2004 - FINAL STATISTICS:	SALES/ASSESS RATIO	COD	PRD
RESIDENTIAL	93.41	15.90	102.50
COMMERCIAL	84.00	25.12	98.80
AGRICULTURAL MKT	78.00	20.46	103.42
AGRICULTURAL SPECIAL	75.00		

WITHOUT REGARD TO THE RESIDENTIAL SALES/ASSESSMENT RATIO MEETING THE STATUTORY LEVEL OF VALUE THE TAX EQUALIZATION AND REVIEW COMMISSION ADJUSTED RESIDENTIAL VALUES BY ASSESSOR LOCATION:

PLATTSMOUTH - +6.49%
BEAVER LAKE - +8.00%

AND WITHOUT REGARD TO ASSESSOR LOCATION TERC ADJUSTED COMMERCIAL VALUES AND SUBURBAN VALUES:

COUNTY WIDE SUBURBAN - +8.32%
COUNTY WIDE COMMERCIAL - +14.48%

2004 STATISTICS AFTER TERC ACTION	SALES/ASSESS RATIO	COD	PRD
RESIDENTIAL	97.24	15.43	102.36
COMMERCIAL	96.01	25.12	98.80

THE COUNTY WIDE TERC ACTION IN SUBURBAN AND COMMERCIAL PROPERTIES CAUSED SOME AREAS WHERE REAPPRAISAL BY THE ASSESSORS OFFICE HAD BEEN DONE IN 2003 AND 2004 TO BE ABOVE 100% OF MARKET VALUE. THE ACTION DID NOT IMPROVE THE QUALITY OF ASSESSMENT.

THE CASS COUNTY BOARD OF EQUALIZATION LOOKED AT 502 INDIVIDUAL PROPERTIES AFFECTED BY THE TERC ACTION AS OVERVALUED AND EQUALIZED THE VALUES.

520 PROPERTIES WERE PROTESTED TO THE COUNTY BOARD OF EQUALIZATION. DUE TO TERC ACTION THE NUMBER OF PROPERTY VALUATION PROTESTS DOUBLED. WITH TAX EQUALIZATION AND REVIEW COMMISSION COUNTYWIDE CHANGES DURING THE PAST THREE YEARS, THE EQUITY OF ASSESSMENTS IN CASS COUNTY HAS ERODED. EVERY EFFORT IS BEING MADE TO OVERCOME THE SITUATION. PROCESSING AND REVIEWING THESE ACTIONS TAKE AWAY FROM THE TIME NEEDED TO REASSESS PROPERTIES.

The assessor's office has been reorganized to better implement future assessment plans. The assessor contracted with Jon Fritz, a general certified appraiser to train staff, perform quality checks, build and maintain Terrascan (computer system) appraisal tables, perform depreciation and market studies, perform final assessment review and set values. Two Appraiser I positions were filled. They began training mid May 2003. One received a registered appraiser license in June 2004. When the veteran appraiser (4 years) left December 2003, the Appraisal Assistant was promoted to Appraiser I position. She has an assessor certificate. They have been trained. Sales verification and pickup work has been assigned to each appraiser in their area. A deputy has been hired. Supervision of the appraisal team has been assigned to that position. The deputy will also assist with reappraisal and report to the assessor. Additional increase in salary was approved for the field appraisers and the deputy. A new Appraisal Assistant has been hired and is in

training. The assessor asked for budget increase to provide another part time certified appraiser to help with commercial properties, it was approved. In September 2003 the assessor contracted with Wayne Cole, a general certified appraiser to review and reappraise commercial properties. He will also do commercial sales review and pickup work. Computer hardware has been updated to allow the implementation of updates in the software.

2005- APPRAISAL PRIORITIES HAVE BEEN SET.

With staff in place an aggressive reappraisal schedule began April 1, 2004 for assessment year 2005.

- 1. Greenwood and South Bend, two towns in the Northwest Area*
- 2. Rural subdivisions in Salt Creek (NW)*
- 3. Rural residential and home and farm sites and buildings in neighborhoods 43 and 51 (NE)*
- 4. Improvements on leased land along the Platte River include Two Gates, Cedar Lodge, Middle Island, North Lake, Horseshoe Lake and Plattvale Point developments*
- 5. Plattsmouth Commercial*
- 6. Agricultural Special Values and Market Values countywide*
- 7. Sales review and pickup work will continue*

The Cass County assessor's office will review and process approximately 8,305 parcels for assessment year 2005 plus sales and pickup work.. Agricultural land must be reviewed and revalued twice.

2006 AND BEYOND – The assessor should continue to monitor the statistics and plan reappraisal of any area not in compliance with the statutory requirements. The appraisal process should include a market study, a depreciation study, an on site review of each property, changes to the property record and a market analysis to determine the valuation on a mass appraisal basis for all property in the area. All building permits and any changes reported should continue to be inspected and valued countywide on an annual basis. Sales review and verification should continue to be done monthly. Land splits and new subdivisions should continue as needed. Homestead exemptions, permissive exemptions, personal property records, transfer statements and statutory mandated reports should be processed timely. Continuing education will be squeezed in. An effort should be made to obtain qualified personnel or funding for reappraisal of the major industrial and commercial properties in Cass County. **It is the goal of the assessor's office to have all classes of property in Cass County in compliance with the required statutory level of value and quality of assessment for assessment year 2006.**

In a county where the growth of new subdivisions and acreage development continues at a fast pace and market values grow at an inconsistent rate of 3 to 14% across the county, it is difficult to predict where the next years work will need to be done. Final analysis of the sales file will be the guide. Preliminary statistics are available in late August or September. At that time an appraisal schedule is set for the next assessment year. How aggressive that schedule is will depend on available funds and personnel.

No assessor can predict funding, personnel and assessment ratios into the future. It has been and should continue to be the assessor's office goal to review and revalue approximately 25% of the county parcels in any assessment year paying particular attention to those areas with low sales/assessment ratios.

Respectfully submitted,



Veda Copenhaver
Cass County Assessor
August 17, 2004

State of Nebraska
Department of Property Assessment and Taxation

**2004 Progress Report for
Cass County**

Introduction

State law establishes the framework within which the assessor must operate. A real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is completed. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establish taxpayer confidence in local government, and enable the local government to serve its citizens more effectively.

Plan of Assessment

Pursuant to Neb. Rev. Stat. Section 77-1311(8), (R. S. Supp., 2003), the assessor shall submit a Plan of Assessment to the county board of equalization and the Department of Property Assessment and Taxation, hereinafter referred to as the Department, on or before September 1, 2001, and every five years thereafter. The assessor shall update the plan each year between the adoptions of each five-year plan. The plan and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from the Progress Report developed by the Department and presented to the assessor on or before July 31 each year.

Purpose of the Department's 2004 Progress Report

The Department's Progress Report shall be based on reports and statistics developed by class and subclass of real property. The intent of the Progress Report is to provide a review of the assessor's actions for residential, commercial and agricultural property classes, and how these actions affect the overall level, quality, and uniformity of assessment of the three classes and the various subclasses.

For 2004, the Progress Report will contain two elements offering assistance in the measurement of assessment practices. The first element to be developed is a section on Standards; this portion of the report will consist of a set of minimum acceptable standards against which the assessment practices of a county will be measured. The second element will consist of topic(s) that have been chosen as data gathering subjects this year, which will be used to develop standards for measurement in future years.

The Progress Report offers guidance to the assessor in the preparation and update of their 2004 Five-Year Plan. In addition, the Progress Report will offer suggestions to the assessor to assist in the planning of cyclical inspection, review and appraisal processes. Using the 2003 Five-Year Plan and statistical analysis as a guide, the Progress Report may be used by the assessor to

extend the assessor's plan over its five year projection to indicate classes and subclasses that are in need of attention or have been omitted from the previous planning process and make recommendations accordingly.

Standards

I. Sales Review Standards

The Sales Review Standards were prepared to outline the minimum acceptable effort of sale review. The purpose of sale review is to make a qualification determination about the usability of each sale for measurement purposes. More intensive review procedures for use in the assessment and appraisal process are encouraged, but not required in this standard. This process should also be systematically extended to all classes to support the qualification decision that the assessor must make for each sale. This process must be verifiable by written documentation supplied by the assessor.

There are four standards for the sales review standard:

Standard One (1): All sales shall be deemed to be arm's length transactions unless through the verification process the sale is found to be a non-arm's length transaction. (77.1327(2))

Standard Two (2): All sales involving personal property (tangible and/or intangible) and outliers (those exhibiting a fifty-percent point deviation from the top end of the acceptable range for residential and commercial properties, and those exhibiting a forty-percent point deviation from the top end of the acceptable range for agricultural unimproved) must be verified with a primary party to the sale or knowledgeable third party. The verification may be accomplished by telephone, in person, or questionnaire.

Standard Three (3): Regardless of what interview (or verification) method is used, there shall be an established or uniform set of questions used for each interview and the responses must be recorded in written form and maintained in a readily accessible manner.

Standard Four (4): Only adjustments for personal property and intangible personal property (goodwill, going-concern value, etc.) that are verified with one of the primary parties to the sale or a knowledgeable third party should be made by the assessor, with the following consideration, "If the stated value of personal property is more than 5 percent of the total sale price for residential property or more than 25 percent for commercial property, the sale should be excluded unless the sales sample is small and there is strong evidence to support the value estimate of the personal property." [The International Association of Assessing Officers, Standard on Ratio Studies, 1999.] IAAO does not address personal property adjustments in the agricultural class; therefore it is the opinion of the Department that adjustments to agricultural land sales shall be considered in the same manner as the commercial class of property.

Findings of Sales Review Standards

The Cass County assessors' office maintains a written procedure manual and in that manual there are written procedures on how to process the sales and procedures for sales verification.

Standard One: The Cass County assessors' office considers all sales to be arms-length and qualified unless verification or information is obtained that disqualifies the sale as useable for the ratio study.

Standard Two: The County will normally conduct the verification with the buyer. If there is no response or inadequate response the following may be contacted to obtain additional information regarding the sale and are as follows, the seller and possibly the real estate agent involved with the sale.

The Cass county assessors' office completes a field review and verification on the sales, the following is a quote from the counties Sales File and Sales Verification Procedures.

"Each sale property will be physically inspected for data accuracy. Pictures will be taken. If contact is made with the property owner property data and sale information will be confirmed. If no one is at the property a call back hanger will be left. If the sale is a bare land sale, a post card will be sent. When callbacks are received, property data and sale information will be confirmed. Any changes will be noted on the field review sheet. Verification information will be noted."

The Cass County assessors' office verifies all sales and will pay particular attention to sales involving personal property. The amount will be verified to make sure the value is reasonable and that the items are actually personal property.

First, all sales are verified even before an assessment sales ratio has been calculated. Then particular attention will then be given to the sales that may appear to be outliers to verify if the assessment record matches what sold.

Standard Three: The assessors' office uses a set of questions (questionnaire) for each property type.

The sales verification is documented on the questionnaires and the documents are maintained in the sales file in with the sales sheets in the sales books. The sales books are available to the public and are used and reviewed by many people. The county has found that the sales books have saved the county staff time by allowing the public to have full access to this type of information freeing the staff to continue with their regular duties.

Standard Four: The County maintains a procedure manual to guide the appraisers in the, if and when and how a sale is to be adjusted. As stated in the procedures manual there must be adequate verification and documented information that will support the amount of the adjustment and if the circumstances warrant the adjustment.

All sales are verified but if there is an adjustment for intangible personal property (goodwill, going-concern value etc.) the reviewer pays additional attention to these sales. As stated if there is an adjustment for intangible personal property in excess of the following guidelines of 5% of the total sale price for residential and 25% for commercial, the sale is verified with both the buyer and the seller.

The county does not maintain a policy that automatically disqualifies a sale using the following guidelines. If intangible personal property is in excess of 25%, the county does not automatically verify the sale out as non-qualified unless there is strong evidence to support the estimate of the personal property.

Conclusion

The Cass County Assessors' office completes a very thorough process to verify the sales that occur in Cass County. The sales form the basis for the appraisal process used by the assessors' office to determine the assessed values on all real property within the county.

II. Property Record Keeping Standards

Pursuant to REG-10-001.10 property record file shall mean a file that contains the property record card, worksheets, supplemental data, and transfer information. All portions of the property record file shall be interrelated through codes and references, which shall be recorded on the property record card. This may be in the form of an electronic file that can be printed on demand. The Department does not recommend a particular style for a property record file. REG-10-004 requires that every assessor shall prepare and maintain a property record file which shall include a property record card, for each parcel of real property including improvements on leased land and exempt properties, in the county.

Therefore, for the property record keeping review there are three standards:

Standard One (1): Each property record card shall contain an area for the name and address of the current owner. There shall also be an area for the documentation of ownership changes and the noting of splits or additions to the original parcel during the past five years. 10-004.01A (3), 10-004.01A (2), and 10-004.01A (11). For the ability to locate a parcel of real property it shall be required that the legal description, situs of the property, and cadastral map or GIS reference number be a part of the record card. 10-004.01A (1), 10-004.01A (4), and 10-004.01A (5). The current property classification code shall be a part of the record card. 10-004.01A (6). The record card shall show tax district information as determined by the county 10-004.01A (7). Current year and one or more prior years history of the final assessed value of land and improvements. 10-004.01A (8).

Standard Two (2): The property record file shall contain a picture of the major improvement on the improved parcels. 10-004.01B (1). A sketch of the improvement or main structures if applicable. 10-004.01B (2). A ground plan sketch or aerial photograph

if there are multiple improvements in addition to the main structures if applicable. 10-004.01B (3). School district codes as prescribed by the Department of Property Assessment and Taxation. 10-004.01B (4). Four or more prior year's history of the final assessed value of land and improvements. Also a complete history of each incremental adjustment or change made within an assessment year to the assessed value of the parcel recorded in the file, including the nature of the change and an indication of assessment body or official ordering the change. 10-004.01B (5). Other codes created by the assessor that are relevant to the specific parcel, such as coded expressions for the legal description, account numbers or other identifiers. 10-004.01B (6). All information or reference to all records or working papers relevant to the valuation of the property. Examples are, but not limited to; the relevant cost tables, depreciation tables, land valuation tables, income analysis, and sales comparison analysis.

Standard Three (3): The three approaches to value are cost, income and sales comparison. The Cost Approach is the approach to value which is based upon the principle of substitution that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. (50-001.13). The Income Approach shall mean the approach to value which converts anticipated benefits to be derived from the ownership of property into a value estimate (50-001.15). The Sales Comparison Approach shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised. (50-001.16). The Assessor shall make the final estimation of value, depending on one or more approaches to value, on each parcel of real property. The property record file shall contain a correlation section that summarizes the results of each approach to value that has been completed for the parcel. Also there shall be a narrative statement that provides an explanation of the correlation process and the final estimate of value. 10.004.01B (7). This final value estimate shall be consistent with the value reported on the property record card and notice of valuation change.

Findings of Property Record Keeping Standards

The Cass County Assessors office depends upon the paper copy of the property record card as the official Record Card and regards the information in the computer as support, backup and houses some of the appraisal software.

Standard One: The property record card displays the legal description, the current owner, the owners mailing address and the situs of the property.

The property record card shows ownership changes and splits or additions to the original parcel.

The property record card displays the property classification code, and the property identification number.

The property record card displays the cadastral map book and page and will display any GIS identifiers. The assessors' office is not clear when the programming will be a benefit to the office but it will be sooner than later.

The record card show the current value as set by the assessor and any changes of value (i.e. values for the current year if changed by the AHLVB, TERC and CBOE. Also the record file contains four or more prior year's history of the assessment value of the land, improvements and total.

The record file shows the tax district number as determined by the county and the school district code as prescribed by the Department of Property Assessment and Taxation.

The property record file displays a picture of the major improvement if the parcel is improved. The property record file also contains a sketch of the major improvement and the rural improvements have a site plan.

Standard Two: The record card contains a reference property identification number to all records or working papers that are within the record file.

The record file contains an appraisal report relevant to the valuation of the property and this report contains a neighborhood number. This neighborhood number relates the property appraisal report to the support tables relevant to the cost tables, depreciation tables or income analysis or sale comparison analysis.

Standard Three: The record file (the appraisal file) includes a correlation that identifies each approach to value applied to value the real property as well as the reconciliation process used to arrive at a final value estimate.

All depreciation is derived from the local market with economic adjustments to adjust for varying market, and location changes and condition variances. The county maintains an appraisal book with supporting documents and sales worksheets used to create the depreciation studies.

The final value estimate is consistent with the value reported on the property record card and notice of valuation change.

Conclusion

As stated at the beginning of this section the county considers the paper copy the official record and inventory of the real property in Cass County. The computer file is just backup, support and the appraisal functions.

The county takes great pride in the condition and completeness of the property record card. I would consider the property record card to be complete and understandable if reviewed by the property owner.

III. Five Year Plan of Assessment Standards

There are several key elements that must be present for the Five-Year Plan to accomplish its intended purpose. When the Department reviews the county's present plan, they will direct their suggestions toward whether the plan utilizes the statistical sections of the most current and prior Reports and Opinions to suggest priority actions to the assessor.

Since one of the most basic purposes of the Five-Year Plan is to assure that over a five year time frame that each parcel of real property in the county has been inspected, it is imperative that the plan describe a systematic and repeatable process that will take place in a five year or shorter cycle.

All classes or subclasses or parts of classes or subclasses should be covered in the plan.

For the purpose of this report, the definitions of the following terms found in REG-50-001 are applicable. Appraisal, reappraisal and mass appraisal, (paragraph 001.02), appraisal process, (paragraph 001.03), appraisal update, (paragraph 001.05), appraisal maintenance or pick-up work, (paragraph 001.06), appraisal or assessed value adjustment, (paragraph 001.22) and other terms defined or used in the Assessment Process Regulations as necessary.

The details of each assessment process should be described within a written procedures manual. An example that should be contained in a county procedures manual is the Steps in a Revaluation that was drawn from the textbook, Mass Appraisal of Real Property, International Association of Assessing Officers, 1999.

Steps in a Revaluation

1. Performance Analysis – ratio study
2. Revaluation Decision
3. Analysis of Available resources
 - Staff
 - Data processing support
 - Existing system and procedures
 - Budget
4. Planning and organization
 - Objectives
 - Work plans and assignment of responsibilities
5. System acquisition or development
 - Forms, manuals, and valuation schedules
 - Software
6. Pilot Study
7. Data collection
 - Property characteristics data
 - Sales, income/expense, and cost data
8. Valuation
 - Initial Values

- Testing, refinement, and final values
- 9. Value Defense
 - Informal hearing
 - Appeal boards
- 10. Final ratio study

For the five-year plan of assessment there are six standards:

Standard One (1): The plan should be formatted by year for the five years it entails and address each property class/subclass for that year.

Standard Two (2): The plan should address level of value and quality of assessment.

Standard Three (3): Budgeting, staffing, and training issues should be discussed.

Standard Four (4): There should be a time line for accomplishing goals.

Standard Five (5): Although historical information may be useful it should be kept to a minimum and not be redundant of information that may already be included in the abstract or survey; the focus should be on current and future goals.

Standard Six (6): The plan should contain detailed information on what will be required for physical inspections; anticipated number of parcels that will be done, is it done off-site, on-site, does it include interior inspections, who will do it and are they qualified, and what characteristics are they looking for. Include language in the plan as to what is actually meant by reappraisal, update, review and so forth so it is clearly understood what is going to be done. The plan should indicate which portion of the county will be reappraised, i.e. one-fourth of the county every year, and be uniquely identified, for example by neighborhoods, assessor location, market area or, townships.

Findings of Five Year Plan of Assessment

Standard One – The Cass County 5 Year Plan of Assessment is not formatted by year for the full 5 years. But the present format that Cass County is using does align with the statute and until the statute is changed the assessor's office will be following what the statute states. Where as the county has written a 5 year plan which they do plan to update each year but the layout is to cover the original 5 years and at the end of the first 5 years the county will re-write the plan to cover the next 5 years.

Standard Two – The plan does address and lists the level of value and quality statistics for each of the major property types.

Standard Three – The current 5 year plan does discuss the staffing, budget and training issues. The office is now fully staffed, after having been short staffed for many years. The newer appraisal staff is currently being trained by a certified general appraiser. Even though the appraisal staff is new they are gaining knowledge and experience as time progresses. Again the

work being completed by this appraisal staff is making considerable progress with the appraisal work that has been needed over the past 3 years. This is in order to get back on a 4 year appraisal cycle which the county intends to maintain.

Standard Four – This standard has been discussed in the first standard or is included in that discussion.

Standard Five – The County has included some historical information and has not over done the historical aspect for the 5 year plan. Some history is necessary to lay the ground work and to set up future priorities.

Standard Six – The counties listing of the detailed information is adequately included in the current 5 year plan. The break down of duties is very detailed in the first year and is by major property class but for the years 2 through 5 the report only reflects a general description. The county is striving to maintain a 4 year appraisal cycle. But with some of the markets or areas growing faster than other areas it would be very difficult to project future appraisal plans.

Conclusion

Cass Counties overall 2004, 5 Year Plan of Assessment does a good job of covering the standards as they are reflected in statute. With the only area that does not directly align with the new standards as they are written, is the listing of the 2nd through 5th year projections. Again the county contends that the statutes states a 5 year plan will be written and updated annually and not annually projected out through that fifth year.

Informational Data

I. Data Collection/Physical Characteristics (As it pertains to the appraisal process as outlined within the five-year plan of assessment.)

The assessor should be able to describe their processes to collect and maintain the physical characteristics of all parcels of real property for classification, valuation, and other purposes for both land and improvements. The characteristics gathered should be based on an analysis by the assessor of the characteristics that most affect the market. These characteristics are not necessarily limited to the physical measurements of the structures.

Conclusion

The counties 5 Year Plan does address the maintenance of the properties physical characteristics of all parcels of real property for the purposes of classification, valuation and sales review. The county gathers and maintains appraisal characteristics that are important in the appraisal of all real property with in the county.

Full information from the sales review standards as previously mentioned in this report. Also refer to the appraisers qualifications refer to the description in last years 5 year plan. Not able to predict or to project into future years the details that pertain for the extended 4 years out from the current year.

When the county does work in an area they do a complete re-appraisal of that area (class or subclass) and not just a review. The county does not think that making percentage adjustments of a class or subclass meets the definition of equalization within that class or subclass so when a class or subclass indicates work needs to be done that area is prioritized as necessary to get the appraisal work done.

II. Assessment Procedures Manual

Although it is not specified in regulations, it is deemed to be good assessment practice to prepare a manual that specifies office and assessment procedures. This manual should contain detailed explanations of each step in the assessment processes. The procedures described must then be followed and the taxpayers may thus be assured that the county has uniform and proportionate processes used in the valuation of their property.

If the county has developed a procedures manual, is the detail sufficient to permit a reader of the manual to easily understand the assessment process in place in the county.

Are terms like appraisal, listing, verification and review defined sufficiently and used precisely enough to adequately describe the assessment processes of the county to any reader or user of the assessment procedures manual.

Conclusion

The county maintains good procedures manuals. The manual has recently been re-organized and re-written. Every one in the office maintains a copy and the manuals are kept up to date. There are staff meetings where additions and changes to the manual are discussed. This manual contains parts (tabs) identifying property type, class and subclass the appraisal process, sales analysis and the sales review process. The manual also includes office policies and procedures. There is a separate appraisal manual for the agricultural land due to the amount of analysis that has to be completed to maintain both special values and market values.

With the inclusion of the information presented in the counties current and future 5 Year Plan of Assessment and the procedure manuals that Cass County maintains the county is on track with this process.

Processes and procedures are continually being developed and updated for consistency in the handling of the counties appraisal process. Other processes are also included in the documentation necessary to pass this information on to future projects and employees.

The County finds the assessment and procedures manual as being very helpful in keeping the assessment process and values equalized. This also creates a recorded manual of how things were done so any future pickup work can be completed using the same criteria and be equalized with that class or subclass of property.

2005 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Cass County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

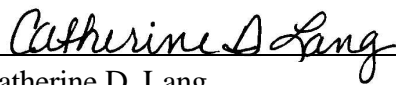
It is my opinion that the level of value of the special valuation of the class of agricultural land in Cass County is 77% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Cass County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Cass County is 76% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Cass County is in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

I Agricultural Land Correlation

“Not applicable”

SPECIAL VALUE SECTION CORRELATION For Cass County

II Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Cass County with the assessor. The county accepted the results and offered no additional information to dispute the preliminary measurement process.

Based upon a review of the preliminary statistics, the county adjusted all three subclasses of unimproved agricultural land which caused the irrigated land and the dry land subclass to move into the acceptable range. The subclass of grass land was increased a significant amount (over and above the change to either the irrigated or dry subclass) but still did not raise the level of value to within the range. It was the assessors' comments that she did not have adequate county data or adequate acres of grass land in this county to justify the additional increase to bring this subclass within range for level of value.

COUNTY REPORT OF THE 2005 SPECIAL VALUATION PROCESS

CASS

2004 ABSTRACT DATA			2005 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2004 % of ALL CLASSIFIED AGLAND	2004 ABSTRACT ACRES	2005 % of ALL CLASSIFIED AGLAND	2005 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.72%	2,259	0.74%	2,296.00	IRRIGATED RATE
Dryland	82.77%	258,309	82.81%	258,048.06	8.25%
Grassland	12.96%	40,439	12.90%	40,191.65	DRYLAND RATE
* Waste	2.46%	7,671	2.46%	7,664.46	6.25%
* Other	1.09%	3,391	1.09%	3,400.91	GRASS RATE
All Agland	100.00%	312,069	100.00%	311,601.08	4.25%

PRELIMINARY LEVEL OF VALUE BASED ON THE 2004 ABSTRACT

Estimated Rent	2004 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
301,785	2,623,194	IRRIGATED	3,658,002	133.58	71.71%
23,375,708	267,610,309	DRYLAND	374,011,326	90.50	71.55%
1,090,917	12,308,714	GRASSLAND	25,668,647	26.98	47.95%
24,768,411	282,542,217	All IRR-DRY-GRASS	403,337,975	82.29	70.05%

ESTIMATED LEVEL OF VALUE BASED ON THE 2005 ABSTRACT

Estimated Rent	2005 Assessed Value	USE	Estimated Value	Average Rent per Acre	2005 Indicated Level of Value
306,702	2,968,583	IRRIGATED	3,717,604	133.58	79.85%
23,352,083	291,685,750	DRYLAND	373,633,332	90.50	78.07%
1,084,254	15,185,726	GRASSLAND	25,511,862	26.98	59.52%
24,743,040	309,840,059	All IRR-DRY-GRASS	402,862,798	82.29	76.91%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2004	@	\$ 1,161.12	2004	@	\$ 1,036.01	2004	@	\$ 304.38
2005	@	\$ 1,314.00	2005	@	\$ 1,129.21	2005	@	\$ 375.53
PERCENT CHANGE		= 13.17%	PERCENT CHANGE		= 9.00%	PERCENT CHANGE		= 23.37%

COMMENTS:

* Waste and other classes are excluded from the measurement process.

COUNTY REPORT OF THE 2005 SPECIAL VALUATION PROCESS

CASS

2004 ABSTRACT DATA			2005 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2004 % of ALL CLASSIFIED AGLAND	2004 ABSTRACT ACRES	2005 % of ALL CLASSIFIED AGLAND	2005 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.72%	2,259	#DIV/0!	0.00	IRRIGATED RATE
Dryland	82.77%	258,309	#DIV/0!	0.00	8.25%
Grassland	12.96%	40,439	#DIV/0!	0.00	DRYLAND RATE
* Waste	2.46%	7,671	#DIV/0!	0.00	6.25%
* Other	1.09%	3,391	#DIV/0!	0.00	GRASS RATE
All Agland	100.00%	312,069	#DIV/0!	0.00	4.25%

PRELIMINARY LEVEL OF VALUE BASED ON THE 2004 ABSTRACT

Estimated Rent	2004 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
301,785	2,623,194	IRRIGATED	3,658,002	133.58	71.71%
23,375,708	267,610,309	DRYLAND	374,011,326	90.50	71.55%
1,090,917	12,308,714	GRASSLAND	25,668,647	26.98	47.95%
24,768,411	282,542,217	All IRR-DRY-GRASS	403,337,975	82.29	70.05%

ESTIMATED LEVEL OF VALUE BASED ON THE 2005 ABSTRACT

Estimated Rent	2005 Assessed Value	USE	Estimated Value	Average Rent per Acre	2005 Indicated Level of Value
0	0	IRRIGATED	0	133.58	#DIV/0!
0	0	DRYLAND	0	90.50	#DIV/0!
0	0	GRASSLAND	0	26.98	#DIV/0!
0	0	All IRR-DRY-GRASS	0	82.29	#DIV/0!

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			
2004	@	\$	1,161.12
2005	@	\$	-
PERCENT CHANGE		=	-100.00%

Average Value Per Acre of DRY Agricultural Land - Special Valuation			
2004	@	\$	1,036.01
2005	@	\$	-
PERCENT CHANGE		=	-100.00%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation			
2004	@	\$	304.38
2005	@	\$	-
PERCENT CHANGE		=	-100.00%

COMMENTS:

* Waste and other classes are excluded from the measurement process.

**SPECIAL VALUE SECTION
CORRELATION For
Cass County**

III Recapture Value Correlation

The statistics support the action taken by the assessor for the 2005 assessment year. This is a realistic portrayal of how the recapture (market) values from the assessor's office are keeping up with the market values for this class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity.

Refer to the following statistical analysis:

PA&T 2005 Recapture Value Statistics

Base Stat

PAGE:1 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	88	MEDIAN:	76	COV:	28.35	95% Median C.I.:	71.67 to 80.49	(! : Derived)
(AgLand) TOTAL Sales Price:	17,523,100	WGT. MEAN:	76	STD:	21.88	95% Wgt. Mean C.I.:	70.70 to 81.06	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,523,100	MEAN:	77	AVG.ABS.DEV:	15.59	95% Mean C.I.:	72.60 to 81.74	
(AgLand) TOTAL Assessed Value:	13,296,651							
AVG. Adj. Sales Price:	199,126	COD:	20.38	MAX Sales Ratio:	183.28			
AVG. Assessed Value:	151,098	PRD:	101.70	MIN Sales Ratio:	32.81			

Printed: 04/04/2005 10:06:59

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
<u>Qrtrs</u>												
07/01/01 TO 09/30/01	9	71.65	72.79	70.77	21.08	102.85	34.09	94.28	56.66 to 93.35		219,711	155,497
10/01/01 TO 12/31/01	7	87.14	85.37	87.33	6.32	97.76	75.40	97.94	75.40 to 97.94		205,497	179,455
01/01/02 TO 03/31/02	7	98.74	88.90	86.26	20.70	103.06	59.94	115.86	59.94 to 115.86		148,679	128,255
04/01/02 TO 06/30/02	6	78.38	86.75	90.19	21.39	96.19	63.09	117.17	63.09 to 117.17		138,456	124,878
07/01/02 TO 09/30/02	9	78.98	81.89	84.54	8.80	96.87	69.70	101.92	71.65 to 89.51		252,556	213,508
10/01/02 TO 12/31/02	2	63.46	63.46	53.13	31.19	119.43	43.67	83.25	N/A		138,000	73,321
01/01/03 TO 03/31/03	10	81.86	80.47	79.89	13.47	100.73	52.87	106.59	60.99 to 91.41		213,078	170,220
04/01/03 TO 06/30/03	7	71.67	68.14	67.97	15.18	100.24	41.47	87.78	41.47 to 87.78		173,178	117,711
07/01/03 TO 09/30/03	3	67.03	72.85	81.14	11.54	89.78	64.15	87.36	N/A		180,166	146,185
10/01/03 TO 12/31/03	7	67.09	69.82	73.37	24.13	95.15	32.81	102.05	32.81 to 102.05		159,372	116,939
01/01/04 TO 03/31/04	11	73.90	76.92	64.93	29.52	118.47	39.55	183.28	39.64 to 89.44		216,563	140,610
04/01/04 TO 06/30/04	10	67.57	69.62	69.22	23.40	100.58	37.84	104.93	48.97 to 91.25		230,536	159,567
<u>Study Years</u>												
07/01/01 TO 06/30/02	29	80.60	82.61	81.38	19.55	101.51	34.09	117.17	70.72 to 93.35		182,323	148,369
07/01/02 TO 06/30/03	28	78.21	76.63	77.98	14.10	98.27	41.47	106.59	71.67 to 83.25		210,430	164,085
07/01/03 TO 06/30/04	31	70.82	72.57	69.35	24.96	104.63	32.81	183.28	61.14 to 79.38		204,634	141,920
<u>Calendar Yrs</u>												
01/01/02 TO 12/31/02	24	79.79	83.62	84.05	19.09	99.49	43.67	117.17	70.72 to 98.74		184,187	154,802
01/01/03 TO 12/31/03	27	76.16	73.67	75.68	17.69	97.34	32.81	106.59	66.03 to 86.19		185,153	140,122
<u>ALL</u>												
	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49		199,126	151,098

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	88	MEDIAN:	76	COV:	28.35	95% Median C.I.:	71.67 to 80.49	(! : Derived)
(AgLand) TOTAL Sales Price:	17,523,100	WGT. MEAN:	76	STD:	21.88	95% Wgt. Mean C.I.:	70.70 to 81.06	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,523,100	MEAN:	77	AVG.ABS.DEV:	15.59	95% Mean C.I.:	72.60 to 81.74	
(AgLand) TOTAL Assessed Value:	13,296,651							
AVG. Adj. Sales Price:	199,126	COD:	20.38	MAX Sales Ratio:	183.28			
AVG. Assessed Value:	151,098	PRD:	101.70	MIN Sales Ratio:	32.81			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2973	2	48.40	48.40	44.61	14.31	108.48	41.47	55.32	N/A	176,395	78,696
3251	9	78.98	78.47	67.96	15.34	115.47	39.64	115.86	63.03 to 92.22	277,228	188,398
3253	5	56.74	61.60	57.60	30.01	106.93	34.09	90.10	N/A	249,520	143,734
3255	6	82.63	77.03	83.72	15.96	92.02	37.84	97.94	37.84 to 97.94	322,232	269,761
3257	10	92.35	89.42	90.66	16.48	98.64	43.67	113.04	63.09 to 112.78	198,779	180,204
3259	1	70.00	70.00	70.00			70.00	70.00	N/A	110,000	77,000
3265	4	59.03	58.53	54.08	25.70	108.22	32.81	83.25	N/A	84,000	45,429
3267	1	91.41	91.41	91.41			91.41	91.41	N/A	244,800	223,772
3269	6	82.79	88.23	85.26	14.39	103.48	76.16	117.17	76.16 to 117.17	205,741	175,414
3271	8	78.07	80.05	79.85	12.66	100.25	64.32	104.93	64.32 to 104.93	220,350	175,957
3273	3	82.43	74.15	71.06	13.86	104.34	52.87	87.14	N/A	191,548	136,114
3275	4	64.12	69.40	66.42	13.82	104.49	59.94	89.44	N/A	297,661	197,714
3473	3	71.98	75.44	76.68	14.98	98.38	60.99	93.35	N/A	245,000	187,874
3475	8	74.90	92.96	83.35	26.39	111.53	72.26	183.28	72.26 to 183.28	128,086	106,765
3477	4	78.05	81.62	79.89	9.53	102.17	71.65	98.74	N/A	181,259	144,809
3479	3	56.66	61.37	72.70	28.44	84.42	39.55	87.90	N/A	110,526	80,347
3481	10	69.39	71.13	75.40	12.57	94.34	55.30	106.59	59.39 to 80.60	115,081	86,773
3483	1	66.03	66.03	66.03			66.03	66.03	N/A	86,000	56,784
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

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AVG. Assessed Value:	151,098	PRD:	101.70	MIN Sales Ratio:	32.81			

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AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
27	22	76.39	84.65	80.69	19.20	104.90	52.87	183.28	72.26 to 88.95	184,226	148,659
28	1	87.61	87.61	87.61			87.61	87.61	N/A	270,000	236,556
29	9	76.30	78.02	81.67	22.10	95.54	39.55	117.17	56.66 to 104.93	147,517	120,474
3	3	71.98	75.44	76.68	14.98	98.38	60.99	93.35	N/A	245,000	187,874
41	9	82.04	73.11	79.55	19.72	91.91	37.84	97.94	48.97 to 90.10	289,277	230,120
43	9	93.44	85.55	87.34	21.77	97.95	41.47	113.04	55.32 to 112.78	200,009	174,682
51	3	53.90	50.29	46.95	19.38	107.10	32.81	64.15	N/A	90,000	42,257
52	9	70.72	73.31	77.57	10.18	94.51	59.39	91.41	66.03 to 83.25	98,928	76,736
54	7	78.98	85.71	82.64	13.39	103.72	67.09	115.86	67.09 to 115.86	173,865	143,684
55	4	71.31	65.69	59.59	20.13	110.23	39.64	80.49	N/A	417,375	248,727
57	1	82.43	82.43	82.43			82.43	82.43	N/A	164,560	135,645
58	4	78.09	72.78	71.38	20.41	101.96	43.67	91.25	N/A	162,625	116,075
59	2	62.19	62.19	63.73	11.07	97.59	55.30	69.08	N/A	207,626	132,316
60	2	60.54	60.54	60.78	0.99	99.60	59.94	61.14	N/A	399,572	242,873
63	2	56.09	56.09	46.09	39.23	121.70	34.09	78.10	N/A	288,750	133,080
64	1	79.84	79.84	79.84			79.84	79.84	N/A	80,000	63,875
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

PA&T 2005 Recapture Value Statistics

Base Stat

PAGE: 4 of 6

State Stat Run

Type: Qualified

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
13-0001	8	92.35	90.09	93.82	13.49	96.03	63.09	112.78	63.09 to 112.78	179,348	168,261
13-0022	14	76.47	80.23	79.50	11.59	100.91	64.15	117.17	70.82 to 88.95	205,021	163,001
13-0028	4	78.01	78.18	78.77	27.88	99.25	43.67	113.04	N/A	193,750	152,616
13-0032	18	74.87	67.63	68.08	23.73	99.34	34.09	97.94	48.97 to 83.22	304,071	207,005
13-0056	11	61.23	67.00	75.63	28.39	88.60	32.81	106.59	39.55 to 91.41	108,356	81,947
13-0096											
13-0097	17	78.98	89.09	82.24	20.90	108.33	52.87	183.28	73.90 to 104.45	150,711	123,948
55-0145	6	69.53	74.00	71.81	15.71	103.04	60.99	93.35	60.99 to 93.35	281,064	201,845
66-0027	3	87.90	87.78	85.07	8.35	103.19	76.71	98.74	N/A	213,622	181,727
66-0111	6	68.05	66.31	65.28	5.18	101.58	55.30	70.72	55.30 to 70.72	108,197	70,627
78-0001	1	59.94	59.94	59.94			59.94	59.94	N/A	239,258	143,410
NonValid School											
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0.01 TO 10.00	1	53.90	53.90	53.90			53.90	53.90	N/A	25,000	13,475
10.01 TO 30.00	9	56.66	53.40	48.79	18.21	109.43	32.81	70.72	37.84 to 67.03	65,602	32,009
30.01 TO 50.00	16	69.85	76.41	69.49	22.09	109.95	43.67	183.28	63.09 to 80.49	111,976	77,812
50.01 TO 100.00	41	78.85	81.31	78.86	16.89	103.10	41.47	117.17	74.39 to 87.78	181,802	143,365
100.01 TO 180.00	20	84.70	80.54	75.49	17.00	106.68	34.09	112.78	71.65 to 91.41	351,857	265,632
180.01 TO 330.00	1	89.51	89.51	89.51			89.51	89.51	N/A	625,000	559,449
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
! zeroes!	1	48.97	48.97	48.97			48.97	48.97	N/A	140,600	68,848
DRY	38	76.86	78.49	76.92	19.91	102.03	32.81	183.28	70.72 to 87.14	198,621	152,789
DRY-N/A	45	78.10	79.01	77.06	18.72	102.53	34.09	117.17	72.26 to 83.22	206,225	158,922
GRASS-N/A	4	51.35	50.89	48.73	21.88	104.45	37.84	63.03	N/A	138,687	67,576
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

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Base Stat

State Stat Run

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MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
! zeroes!	1	48.97	48.97	48.97			48.97	48.97	N/A	140,600	68,848
DRY	61	76.71	80.03	79.20	18.95	101.05	32.81	183.28	71.67 to 86.82	206,996	163,936
DRY-N/A	22	78.47	75.29	70.40	20.34	106.95	34.09	117.17	63.09 to 83.25	190,954	134,425
GRASS-N/A	4	51.35	50.89	48.73	21.88	104.45	37.84	63.03	N/A	138,687	67,576
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

MAJORITY LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
! zeroes!	1	48.97	48.97	48.97			48.97	48.97	N/A	140,600	68,848
DRY	81	77.56	78.93	77.05	19.48	102.45	32.81	183.28	72.26 to 82.43	204,324	157,423
DRY-N/A	2	72.32	72.32	74.31	11.30	97.33	64.15	80.49	N/A	138,750	103,103
GRASS	1	37.84	37.84	37.84			37.84	37.84	N/A	80,000	30,271
GRASS-N/A	3	61.23	55.24	50.56	11.74	109.26	41.47	63.03	N/A	158,250	80,011
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$											
Total \$											
10000 TO 29999	2	57.56	57.56	57.33	6.36	100.41	53.90	61.23	N/A	23,500	13,472
30000 TO 59999	5	69.70	90.02	85.77	36.61	104.96	59.39	183.28	N/A	47,325	40,592
60000 TO 99999	11	72.26	73.01	74.46	27.69	98.05	37.84	117.17	39.55 to 115.86	79,681	59,334
100000 TO 149999	12	75.30	75.91	75.84	23.74	100.10	32.81	104.93	63.09 to 98.74	125,828	95,423
150000 TO 249999	38	77.83	79.00	78.95	14.64	100.07	43.67	113.04	73.90 to 87.14	191,723	151,370
250000 TO 499999	16	79.38	77.46	76.45	19.29	101.33	34.09	112.78	69.08 to 93.35	316,602	242,032
500000 +	4	70.37	67.47	65.73	24.27	102.66	39.64	89.51	N/A	625,471	411,099
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	56.64	53.52	51.19	11.99	104.54	39.55	61.23	N/A	39,250	20,092
30000 TO 59999	9	66.03	59.93	55.86	18.19	107.29	32.81	83.25	37.84 to 70.72	74,274	41,486
60000 TO 99999	12	69.60	78.75	67.99	30.68	115.82	43.67	183.28	55.30 to 79.84	112,484	76,481
100000 TO 149999	32	76.23	76.51	71.95	15.48	106.33	34.09	117.17	71.67 to 82.43	179,921	129,455
150000 TO 249999	18	89.77	88.18	86.99	10.94	101.37	56.74	113.04	78.98 to 93.44	227,074	197,534
250000 TO 499999	12	80.82	80.60	75.18	17.35	107.21	39.64	112.78	70.82 to 94.28	406,498	305,621
500000 +	1	89.51	89.51	89.51			89.51	89.51	N/A	625,000	559,449
ALL	88	76.47	77.17	75.88	20.38	101.70	32.81	183.28	71.67 to 80.49	199,126	151,098

CASS COUNTY, NEBRASKA

2005 ASSESSMENT YEAR AGRICULTURAL LAND VALUES

Cass County uses the income methodology to establish special values for agricultural land. The University of Nebraska's **Nebraska Real Estate Market Developments 2003-2004** publication by Bruce B. Johnson supports the local cash rent information and the market derived cap rate shown in the studies conducted in Cass County for the last three years.

For assessment year 2005 cash rents and net cap rates from the above publication were used to establish 2005 values for agricultural land qualified for special value ('greenbelt') in Cass County.

There is an ongoing review of land use in Cass County by the Assessor and Appraisal Assistant to determine eligibility for special value. Property not qualified is recaptured and the land classification changed to current use. Property not qualified for special value with agricultural use is valued at 80% of market value.

Process Details:

1. All agricultural records in Cass County have soils and land use acres counted. A soil summary report is generated.
2. Soils are converted to Land Capability Groups using the 1995 soil conversion tables provided by Nebraska Department of Property Assessment and Taxation.
3. Soil production capability used is the NRCS crop rating from the State of Nebraska Soil Legend and Interpretive Ratings provided by Nebraska Department of Property Assessment and Taxation.
4. Soil capability relation to the top producing soil has been determined.

5. The computer-generated spreadsheet developed by the assessor is updated using the current acres of each soil type, the range of cash rents, the net cap rate plus an average tax rate. The spreadsheet generates an income value and a value for each Land Capability Group. The county total of both is calculated at 80%. If the income value and assessed value are fairly equal the values are used as assessed value for the assessment year.

6. Values are generated for dry, irrigated and pasture use.

7. Other use acres are valued at market value.

Purpose Statements for the 2005 Reports and Opinions

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions

Contains the conclusions reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2005 County Abstract of Assessment for Real Property, Form 45, Compared with the 2004 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2004 CTL to establish the prior year's assessed valuation and compares it to the data from the 2005 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change and the percentage change in

various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (Reissue 2003) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 04-06, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2005*, November 10, 2004, provided Draft Statistical Reports, to each county assessor on or before Monday, September 17, 2004, based on data in the sales file as of Monday, September 13, 2004, and on or before Friday, November 19, 2004, based on data in the sales file as of Wednesday, November 17, 2004. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2005 Preliminary Statistical Reports to the county assessors and the Commission on or before Friday, February 4, 2005, based on data in the sales file as of **Saturday, January 15, 2005**.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2005 assessed valuation of the property in the sales file as of the 2005 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2004 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2005 R&O.

Assessment Actions Section

Describes practices, procedures and actions implemented by the county assessor in the assessment of real property.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2005 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

County Abstract of Assessment for Real Property, Survey

Describes the funding and staffing of the county assessor's office.

2004 Progress Report

A report prepared by the Department and presented to the county assessor on or before July 31 of each year. This report is based on reports and statistics developed by class and subclass of real property for each county. The county assessor may utilize the Progress Report in the development and update of their Five-Year Plan of Assessment. Neb. Rev. Stat. §77-1311(8) (Reissue 2003). The Progress Report contains two sections that offer assistance in the measurement of assessment practices. The first section contains a set of minimum standards against which assessment practices of a county are measured. The second section contains two topics chosen by the Department which are practices or procedures that the Department is studying for development of future standards of measurement.

The County Assessor's Five-Year Plan of Assessment-Update

The Five-Year Plan of Assessment is prepared by the county assessor and updated annually, pursuant to Neb. Rev. Stat. §77-1311(8) (Reissue 2003). It explains the scope and detail of the assessment processes planned by the county assessor for the current and subsequent four assessment years.

Special Valuation Section

The implementation of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose provides the legal and policy framework for special valuation and

describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed implemented if the county assessor has determined that there is other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the Reports and Opinions of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Article VIII, Section 1, subsection 1: Requires that taxes be levied by valuation uniformly and proportionately upon all real property and franchises except as provided by the constitution.

Article VIII, Section 1, subsection 4: Allows the Legislature to provide that agricultural land, as defined by the Legislature, shall constitute a separate class of property for tax purposes and may provide for a different method of taxing agricultural land which results in valuations that are not uniform and proportionate with other classes of real property but are uniform and proportionate within the class of agricultural land.

Article VIII, Section 1, subsection 5: Allows the Legislature to enact laws to provide that the value of land actively devoted to agricultural use shall for property tax purposes be that value that the land would have for agricultural use without regard to any value such land might have for other purposes and uses.

Nebraska Statutory Provisions for Agricultural Land:

77-112: Definition of actual value. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

77-201: Property taxable; valuation; classification. (1) Except as provided in subsections (2) and (3) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and

shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.

77-1359(1): Definition of agricultural land. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

77-1343(5): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to section 77-112.

77-1343(6): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

77-1327(4): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under sections 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, requiring the greater need for governmental services, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the assessor states that the assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county, even though direct comparability may not exist.

In a county where the special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department’s measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2003-2004*. Two, the Board of Educational Lands and Funds

(BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Tax Equalization and Review Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was the 12 counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix tended to drive the analysis. The eight primary special valuation counties were all strongly weighted toward dryland, measuring 66.6% to 82.8% dryland use. In analyzing the counties in the eastern part of the state, a mean and median rate was calculated based on the proportion of land use. For the counties with 65% and greater dryland use, the mean rates were between 6.07% and 6.20% and the median rates were between 6.27% and 6.42%. The Department's correlation process resulted in a rate of 6.25% to apply to the dryland rents to convert them to value.

A similar process was done for grassland and the Department determined the rate to be 4.25%. For the eight primary special valuation counties, grassland use varied between approximately 5 and 22%. Therefore, the rate determined by the Department was based on the rates calculated for counties with similar percentages of grassland use.

The Department had the most difficulty with a rate for irrigated land. In analyzing the uninfluenced counties, irrigated use had the greatest “spread” in calculated rates. Additionally, some of the counties where irrigated land rates were developed had agricultural land with little similarity to the special valuation counties. The Department finally chose the counties with the most similarity to those being measured and developed a rate of 8.25%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Lastly, to calculate the level of value achieve by a county, the Department takes value calculated from the income approach which represents the total special valuation for a county and compares it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department’s sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the Reports and Opinions.

Glossary

Contains the definitions of terms used throughout the Reports and Opinions.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the Reports and Opinions are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the Reports and Opinions of the Property Tax Administrator.

History Valuation Charts Section

The History Valuation chart section contains four charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Glossary

Actual Value: the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in Neb. Rev. Stat. §77-1371 (Reissue 2003), (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: a sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. While an adjustment for time is listed as an allowable adjustment, the Department does not adjust selling prices for time under its current practices.

Agricultural Land: land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (Reissue 2003).

Agricultural Land Market Areas: areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: a sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: the value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: the official act of the county assessor to discover, list, value, and determine the taxability of all parcels of real property in a county.

Assessment Level: the legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: the ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): the arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: the value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: the value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: a single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): a measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): the measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): a calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: the required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: the process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: the process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: the process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: the level of value is the level achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2004).

Location: the portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

- 1-Urban, a parcel of real property located within the limits of an incorporated city or village.
- 2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.
- 3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: the number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: the largest ratio occurring in the arrayed sample data set.

Mean Ratio: the ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: the middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: a statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: the smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: for purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (Reissue 2003).

Number of Sales: the total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: the set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): a measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: a code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: the portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: the actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: a sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: the quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: all transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents of documentary stamp taxes are paid.

Sale Date Range: the range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: the actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: a set of observations selected from a population.

Special Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): the measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: the portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: the sum of all the assessed values in the sample data set.

Total Sale Price: the sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: the coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

4-exclude the sale

Valuation: process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: the ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

Abstract #4 value + Abstract #16 value/Abstract Total Real Property Value

% of records sold in study period:

Total Sales from Sales File/Abstract #4 records + Abstract #16 records

% of value sold in the study period:

Total Value from Sales File/Abstract #4 value + Abstract # 16 value

Average assessed value of the base:

Abstract #4 value + Abstract #16 value/Abstract #4 records + Abstract # 16 records

For Commercial Real Property

% of value of this class of all real property value in the county:

Abstract #8 value + Abstract # 12 value/Abstract Total Real Property Value

% of records sold in study period:

Total Sales from Sales File/Abstract #8 records + Abstract # 12 records

% of value sold in the study period:

Total Value from Sales File/Abstract #8 value + Abstract # 12 value

Average assessed value of the base:

Abstract #8 value + Abstract #12 value/Abstract # 8 records + Abstract # 12 records

For Agricultural Land

% of value of this class of all real property value in the county:

Abstract #30 value/Abstract Total Real Property Value

% of records sold in the study period:

Total Sales from Sales File/Abstract #30 records

% of value sold in the study period:

Total Value from Sales File/Abstract #30 value

Average assessed value of the base:

Abstract #30 value/Abstract #30 records

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	2002	2003	2004	2005
Total Sales				
Qualified Sales				
Percent Used	XX.XX	XX.XX	XX.XX	XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: no2005

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2002				
2003				
2004				
2005		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: median

Calculations:

% Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT))*100)/Avg(ctl04cnt!RESID+ctl04cnt!RECREAT),If([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST))*100)/Avg(ctl04cnt!COMM+ctl04cnt!INDUST),If([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl04cnt!TOTAG))*100)/Avg(ctl04cnt!TOTAG,Null))),2)

Trended Ratio: Round(If([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)))/(Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)*100)*100,If([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST)))*100)/(Avg(ctl04cnt!COMM+ctl04cnt!INDUST)*100),If([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl04cnt!TOTAG)))*100)/(Avg(ctl04cnt!TOTAG)*100,Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001 to 2002	
	2002 to 2003	
	2003 to 2004	
XX.XX	2004 to 2005	XX.XX (from Table III Calc)

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Yearly (most recent twelve months of sales)

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 01 02, 02 03, 03 04

Field: aggreg

Calculation:

%ChngTotassvalsf: If(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round((([Percent Change 1 (R&O).aggreg]-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
R&O Statistics			

Chart: Yes

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: PRD and COD

Calculations:

CODDiff: Round(IIf([2005R&O]!proptype="Residential",IIf(Val([2005R&O]!cod)>15,Val([2005R&O]!cod)-15,0),IIf(Val([2005R&O]!cod)>20,Val([2005R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2005R&O]!prd)>103,Val([2005R&O]!prd)-103,IIf(Val([2005R&O]!prd)<98,Val([2005R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2005, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2005Diff: R&O.no2005-Prelim.2004 2005

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2002 through June 30, 2004
Qualified: All sales with Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.
Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - $\text{Sum SaleAmt} + \text{or} - \text{Adjustments}$

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - $\text{TotAdjSalePrice} / \text{Count}$

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $\text{TotAssdValue} / \text{Count}$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(\text{ratio 1} + \text{ratio 2}) / 2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(\text{TotAssdValue} / \text{TotAdjSalePrice}) * 100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $\text{TotalRatio} / \text{RecCount}$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the

number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:

- Calculation
 - If the number of ratios is Odd
 - $j = 1.96xvn/2$
 - If the number of ratios is Even
 - $j = 1.96xvn/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) = \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\bar{S} \bar{A}^2 - 2(\bar{A}/\bar{S}) \bar{S} (\bar{A} \times \bar{S}) + (\bar{A}/\bar{S})^2 (\bar{S} \bar{S}^2)}}{\bar{S} \sqrt{(n)(n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - $\text{The Mean} - ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - Upper Limit
 - $\text{The Mean} + ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - If the number of records is > 30 , then use 1.96 as the t-value
 - If the number of records is ≤ 30 , then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total} / (\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount} / (\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount} / (\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Specific maps displayed for each county will vary depending on availability. Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department of Property Assessment and Taxation to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Assessor Location/Neighborhood Maps: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

History Valuation Chart Specifics

EXHIBITS 1B - 93B History Charts for Real Property Valuations 1992 - 2004

There are four history charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Specifically:

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class:

Residential & Recreational

Commercial & Industrial

Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2004

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass:

Residential & Recreational

Commercial & Industrial

Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2004

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

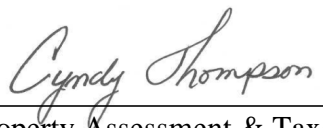
Total Agricultural Land

Certification

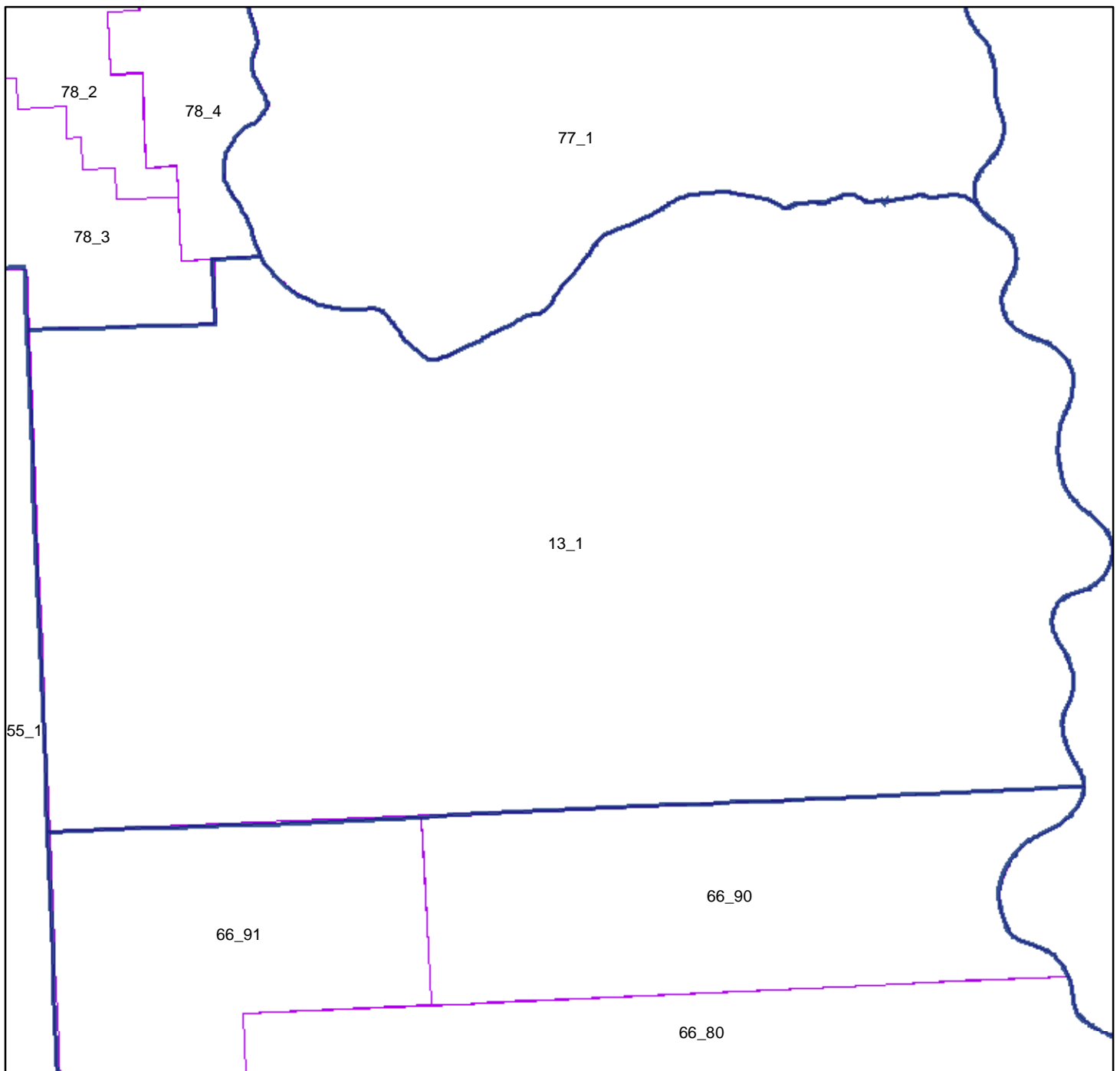
This is to certify that the 2005 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Cass County Assessor, by certified mail, return receipt requested, 7004 0750 0003 8737 9853.

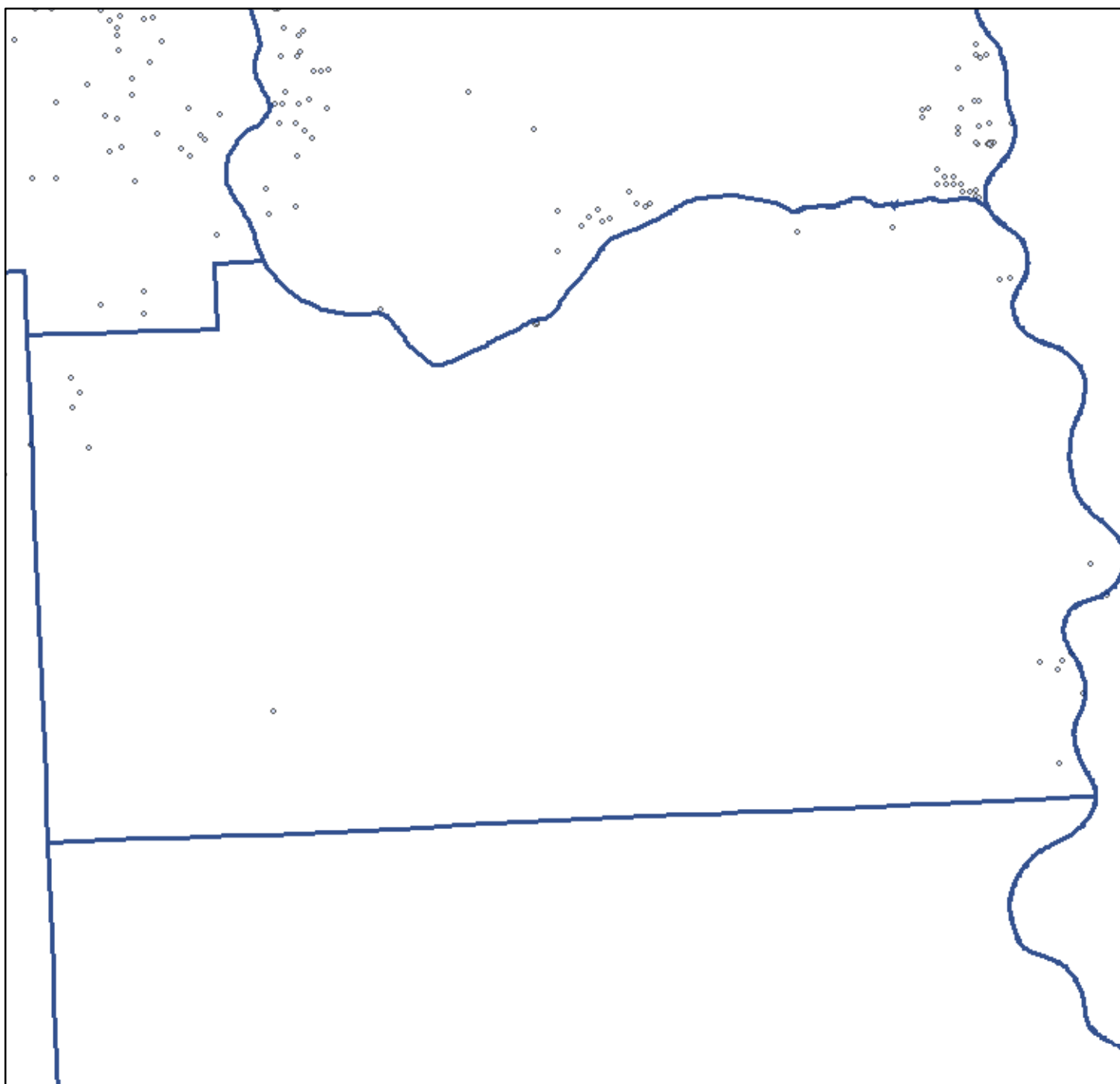
Dated this 11th day of April, 2005.



Property Assessment & Taxation

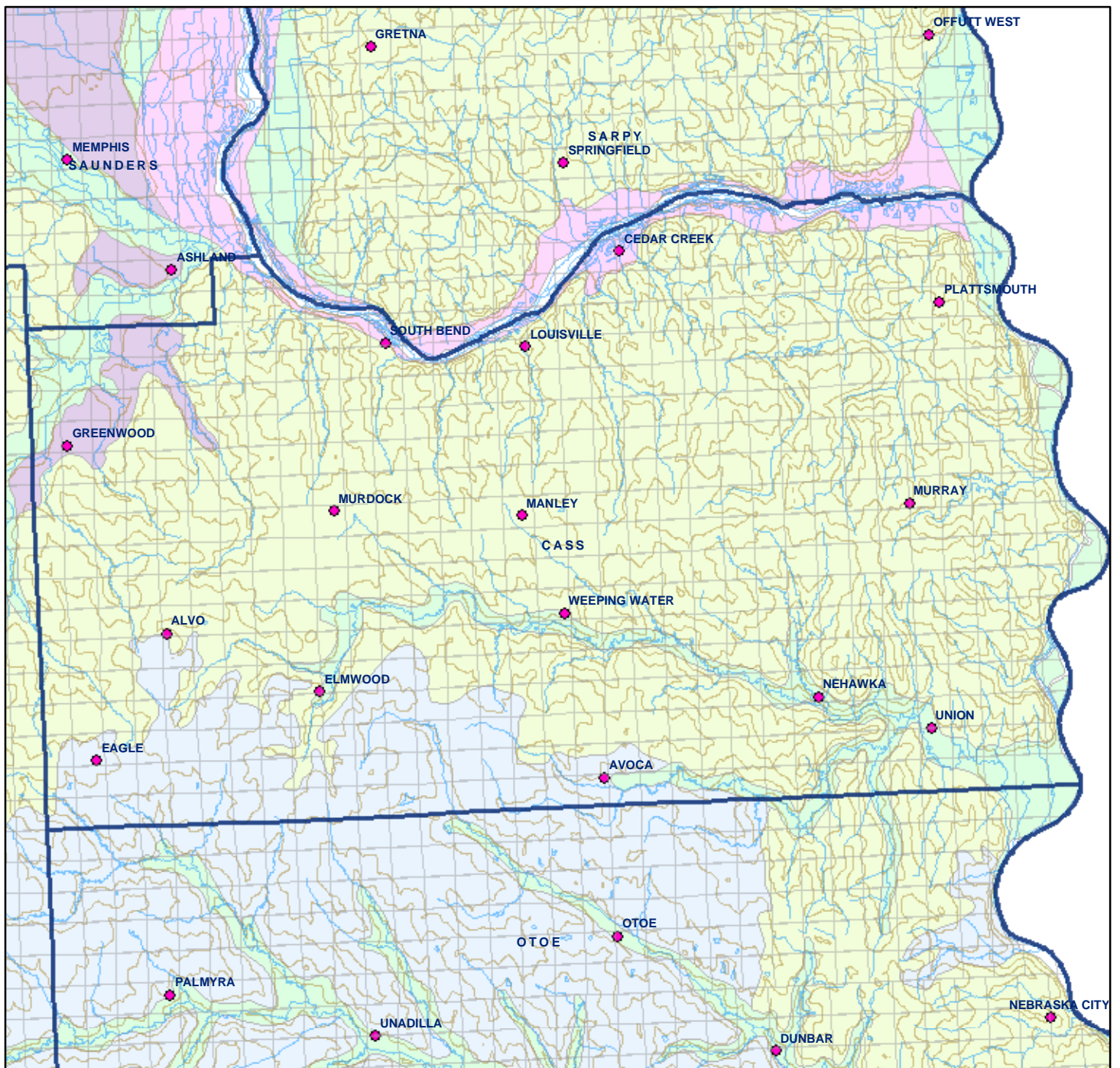


□ Market Areas



- Registered Wells > 830 GPM





Legend

Sections

Towns

Rivers and Streams

Topography

Soil Classes

0 - Lakes and Ponds

1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills

2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills

3 - Moderately well drained silty soils on uplands and in depressions formed in loess

4 - Well drained silty soils formed in loess on uplands

5 - Well drained silty soils formed in loess and alluvium on stream terraces

6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands

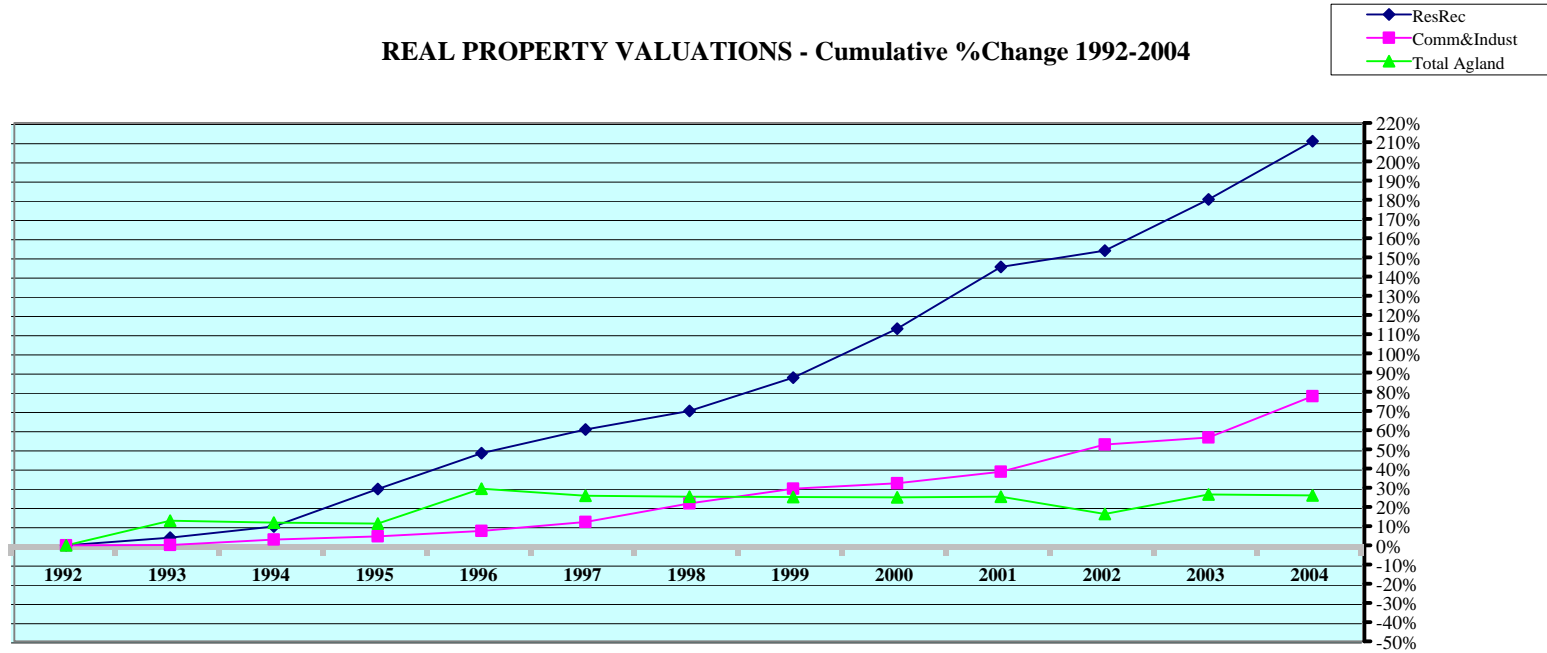
7 - Somewhat poorly drained soils formed in alluvium on bottom lands

8 - Moderately well drained silty soils with clayey subsoils on uplands

Cass County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	337,174,865	--	--	--	84,350,656	--	--	--	225,955,970	--	--	--
1993	350,850,940	13,676,075	4.06%	4.06%	84,474,707	124,051	0.15%	0.15%	255,021,854	29,065,884	12.86%	12.86%
1994	370,304,121	19,453,181	5.54%	9.83%	86,921,467	2,446,760	2.90%	3.05%	252,778,811	-2,243,043	-0.88%	11.87%
1995	436,028,792	65,724,671	17.75%	29.32%	88,252,418	1,330,951	1.53%	4.63%	251,560,232	-1,218,579	-0.48%	11.33%
1996	499,050,351	63,021,559	14.45%	48.01%	90,684,038	2,431,620	2.76%	7.51%	292,748,972	41,188,740	16.37%	29.56%
1997	540,495,847	41,445,496	8.30%	60.30%	94,642,434	3,958,396	4.37%	12.20%	284,492,431	-8,256,541	-2.82%	25.91%
1998	573,462,412	32,966,565	6.10%	70.08%	102,697,822	8,055,388	8.51%	21.75%	283,343,959	-1,148,472	-0.40%	25.40%
1999	631,678,255	58,215,843	10.15%	87.34%	109,244,027	6,546,205	6.37%	29.51%	282,831,801	-512,158	-0.18%	25.17%
2000	717,760,974	86,082,719	13.63%	112.87%	111,563,181	2,319,154	2.12%	32.26%	282,433,847	-397,954	-0.14%	25.00%
2001	826,050,798	108,289,824	15.09%	144.99%	116,631,421	5,068,240	4.54%	38.27%	283,299,112	865,265	0.31%	25.38%
2002	854,950,488	28,899,690	3.50%	153.56%	128,574,180	11,942,759	10.24%	52.43%	262,815,009	-20,484,103	-7.23%	16.31%
2003	944,915,798	89,965,310	10.52%	180.25%	131,779,638	3,205,458	2.49%	56.23%	285,729,688	22,914,679	8.72%	26.45%
2004	1,047,132,282	102,216,484	10.82%	210.56%	149,808,960	18,029,322	13.68%	77.60%	284,760,470	-969,218	-0.34%	26.02%

1992-2004 Rate Ann. %chg: Resid & Rec. **9.90%** Comm & Indust **4.90%** Agland **1.95%**

Cnty# **13**
County **CASS**

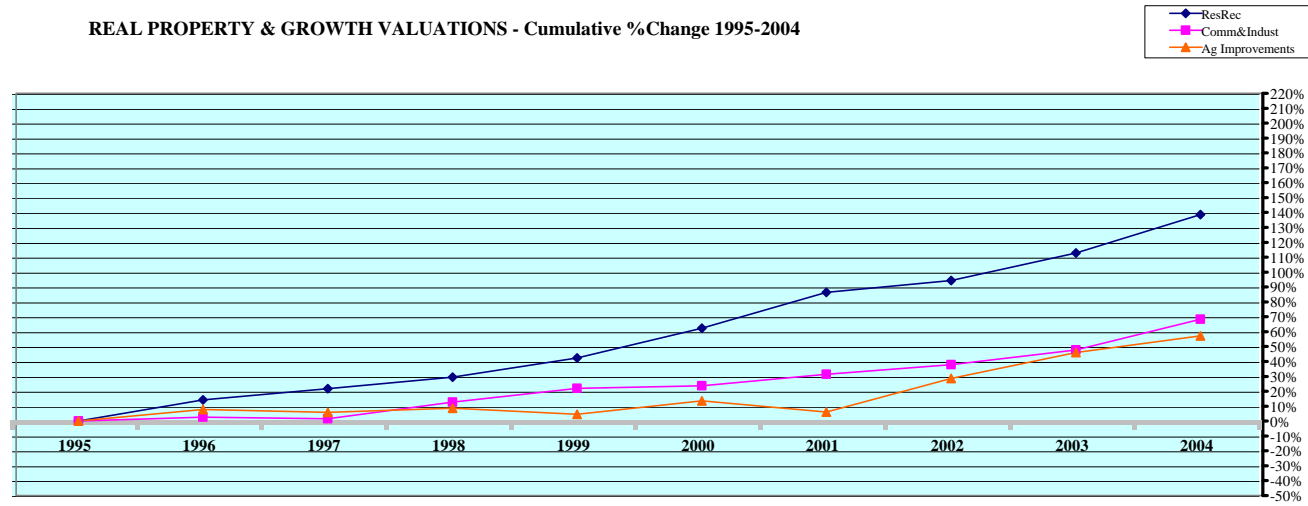
FL area **9**

CHART 1 EXHIBIT 13B Page 1

(1) Resid. & Recreat. excludes agdwell & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2004



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	337,174,865	not avail.	--	--	--	--	84,350,656	not avail.	--	--	--	--
1993	350,850,940	not avail.	--	--	--	--	84,474,707	not avail.	--	--	--	--
1994	370,304,121	not avail.	--	--	--	--	86,921,467	not avail.	--	--	--	--
1995	436,028,792	10,313,566	2.37%	425,715,226	--	--	88,252,418	1,292,305	1.46%	86,960,113	--	--
1996	499,050,351	13,100,536	2.63%	485,949,815	11.45%	14.15%	90,684,038	1,528,035	1.69%	89,156,003	1.02%	2.53%
1997	540,495,847	21,885,190	4.05%	518,610,657	3.92%	21.82%	94,642,434	6,273,957	6.63%	88,368,477	-2.55%	1.62%
1998	573,462,412	22,540,239	3.93%	550,922,173	1.93%	29.41%	102,697,822	4,674,483	4.55%	98,023,339	3.57%	12.72%
1999	631,678,255	25,707,631	4.07%	605,970,624	5.67%	42.34%	109,244,027	3,196,293	2.93%	106,047,734	3.26%	21.95%
2000	717,760,974	26,616,926	3.71%	691,144,048	9.41%	62.35%	111,563,181	3,924,932	3.52%	107,638,249	-1.47%	23.78%
2001	826,050,798	32,440,768	3.93%	793,610,030	10.57%	86.42%	116,631,421	2,322,030	1.99%	114,309,391	2.46%	31.45%
2002	854,950,488	27,349,977	3.20%	827,600,511	0.19%	94.40%	128,574,180	8,775,433	6.83%	119,798,747	2.72%	37.76%
2003	944,915,798	38,815,429	4.11%	906,100,369	5.98%	112.84%	131,779,638	3,226,947	2.45%	128,552,691	-0.02%	47.83%
2004	1,047,132,282	31,863,635	3.04%	1,015,268,647	7.45%	138.49%	149,808,960	3,475,527	2.32%	146,333,433	11.04%	68.28%

1995-2004 Rate Annual %chg w/o growth >

Resid & Rec. 10.14%

Comm & Indust 5.95%

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmnts Total Value					
1992	not avail	not avail	71,961,932					
1993	not avail	not avail	73,000,309					
1994	not avail	not avail	73,856,144					
1995	74,871,587	27,776,747	102,648,334	6,950,091	6.77%	95,698,243	--	--
1996	75,071,267	28,096,028	103,167,295	0	0.00%	103,167,295	0.51%	7.80%
1997	74,311,373	28,953,722	103,265,095	1,920,515	1.86%	101,344,580	-1.77%	5.90%
1998	74,376,726	30,831,274	105,208,000	1,152,636	1.10%	104,055,364	0.77%	8.73%
1999	74,690,864	28,853,582	103,544,446	3,541,961	3.42%	100,002,485	-4.95%	4.50%
2000	80,917,269	29,386,911	110,304,180	1,584,741	1.44%	108,719,439	5.00%	13.61%
2001	80,323,721	24,499,473	104,823,194	3,253,975	3.10%	101,569,219	-7.92%	6.13%
2002	93,988,339	31,536,492	125,524,831	2,469,744	1.97%	123,055,087	17.39%	28.59%
2003	110,220,752	32,992,895	143,213,647	3,493,731	2.44%	139,719,916	11.31%	46.00%
2004	116,650,869	35,297,096	151,947,965	1,620,943	1.07%	150,327,022	4.97%	57.08%

1995-2004 Rate Annual %chg w/o growth >

Ag Imprvmnts 5.15%

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Growth Value = value attributable to new improvements to real property, not revaluation of existing property.

Sources:
Value; 1992 - 2004 CTL
Growth Value; 1995-2004 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation

Prepared as of 03/01/2005

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County CASS

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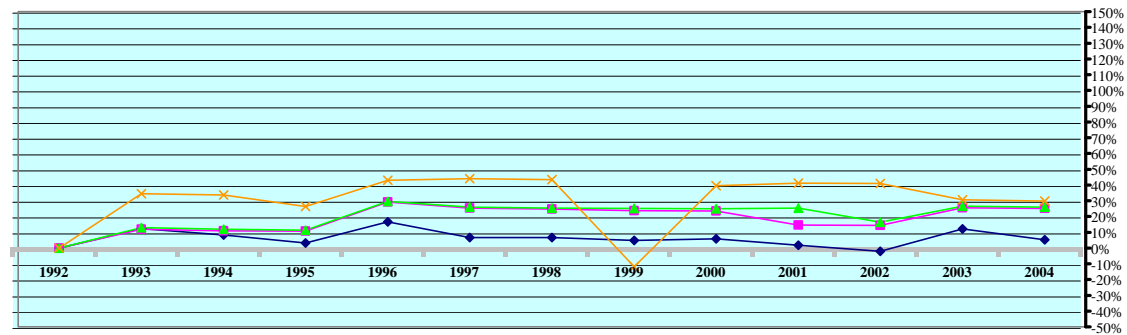
CHART 2

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AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992	2,490,828	--	--	--	213,706,171	--	--	--	9,454,355	--	--	--
1993	2,799,309	308,481	12.38%	12.38%	239,195,207	25,489,036	11.93%	11.93%	12,721,528	3,267,173	34.56%	34.56%
1994	2,697,901	-101,408	-3.62%	8.31%	237,145,846	-2,049,361	-0.86%	10.97%	12,633,498	-88,030	-0.69%	33.63%
1995	2,572,148	-125,753	-4.66%	3.26%	236,733,572	-412,274	-0.17%	10.78%	11,950,800	-682,698	-5.40%	26.41%
1996	2,905,652	333,504	12.97%	16.65%	275,940,231	39,206,659	16.56%	29.12%	13,521,521	1,570,721	13.14%	43.02%
1997	2,654,715	-250,937	-8.64%	6.58%	267,700,876	-8,239,355	-2.99%	25.27%	13,619,618	98,097	0.73%	44.06%
1998	2,654,715	0	0.00%	6.58%	266,709,838	-991,038	-0.37%	24.80%	13,550,679	-68,939	-0.51%	43.33%
1999	2,609,541	-45,174	-1.70%	4.77%	264,402,592	-2,307,246	-0.87%	23.72%	8,330,518	-5,220,161	-38.52%	-11.89%
2000	2,634,092	24,551	0.94%	5.75%	264,010,860	-391,732	-0.15%	23.54%	13,187,502	4,856,984	58.30%	39.49%
2001	2,535,782	-98,310	-3.73%	1.80%	244,839,013	-19,171,847	-7.26%	14.57%	13,339,258	151,756	1.15%	41.09%
2002	2,438,642	-97,140	-3.83%	-2.10%	244,603,305	-235,708	-0.10%	14.46%	13,334,555	-4,703	-0.04%	41.04%
2003	2,793,170	354,528	14.54%	12.14%	268,320,653	23,717,348	9.70%	25.56%	12,345,266	-989,289	-7.42%	30.58%
2004	2,623,194	-169,976	-6.09%	5.31%	267,609,388	-711,265	-0.27%	25.22%	12,278,994	-66,272	-0.54%	29.88%

1992-2004 Rate Ann.%chg:

Irrigated 0.43%

Dryland 1.89%

Grassland 2.20%

Tax Year ⁽¹⁾	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992	--	--	--	--	304,616	--	--	--	225,955,970	--	--	--
1993	--	--	--	--	305,810	1,194	0.39%	0.39%	255,021,854	29,065,884	12.86%	12.86%
1994	--	--	--	--	301,566	--	0.00%	-1.00%	252,778,811	-2,243,043	-0.88%	11.87%
1995	--	--	--	--	303,712	2,146	0.71%	-0.30%	251,560,232	-1,218,579	-0.48%	11.33%
1996	--	--	--	--	381,568	77,856	25.63%	25.26%	292,748,972	41,188,740	16.37%	29.56%
1997	--	--	--	--	517,222	135,654	35.55%	69.79%	284,492,431	-8,256,541	-2.82%	25.91%
1998	--	--	--	--	428,727	-88,495	-17.11%	40.74%	283,343,959	-1,148,472	-0.40%	25.40%
1999	--	--	--	--	7,489,150	7,060,423	1646.83%	2358.55%	282,831,801	-512,158	-0.18%	25.17%
2000	--	--	--	--	2,601,393	-4,887,757	-65.26%	753.99%	282,433,847	-397,954	-0.14%	25.00%
2001	--	--	--	--	22,585,059	19,983,666	768.19%	7314.27%	283,299,112	865,265	0.31%	25.38%
2002	--	--	--	--	2,438,507	-20,146,552	-89.20%	700.52%	262,815,009	-20,484,103	-7.23%	16.31%
2003	416,341	n/a	n/a	n/a	1,854,258	n/a	n/a	n/a	285,729,688	22,914,679	8.72%	26.45%
2004	390,895	-25,446	-6.11%	-6.11%	1,857,999	3,741	0.20%	0.20%	284,760,470	-969,218	-0.34%	26.02%

1992-2004 Rate Ann.%chg:

Total Agland 1.95%

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(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.

Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2004 (from Abstracts)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	2,490,828	2,483	1,003	--	--	214,319,356	262,327	817	--	--	9,485,614	42,521	223	--	--
1993	2,799,309	2,538	1,103	9.97%	9.97%	239,194,620	262,200	912	11.63%	11.63%	12,722,652	42,527	299	34.08%	34.08%
1994	2,697,901	2,428	1,111	0.73%	10.77%	237,557,206	260,457	912	0.00%	11.63%	12,666,549	42,154	300	0.33%	34.53%
1995	2,572,148	2,289	1,124	1.17%	12.06%	237,016,382	260,057	911	-0.11%	11.51%	11,975,521	42,161	284	-5.33%	27.35%
1996	2,996,652	2,289	1,309	16.46%	30.51%	276,078,156	259,854	1,062	16.58%	29.99%	13,499,202	41,759	323	13.73%	44.84%
1997	2,654,715	2,231	1,190	-9.09%	18.64%	267,296,349	261,319	1,023	-3.67%	25.21%	13,437,695	41,515	324	0.31%	45.29%
1998	2,654,715	2,231	1,190	0.00%	18.64%	266,868,604	260,490	1,024	0.10%	25.34%	13,620,550	41,499	328	1.23%	47.09%
1999	2,649,115	2,227	1,190	0.00%	18.64%	266,345,032	259,955	1,025	0.10%	25.46%	13,530,631	41,346	327	-0.30%	46.64%
2000	2,649,117	2,227	1,190	0.00%	18.64%	266,068,225	259,648	1,025	0.00%	25.46%	13,459,321	41,024	328	0.31%	47.09%
2001	2,497,527	2,263	1,104	-7.23%	10.07%	243,463,266	257,511	945	-7.80%	15.67%	13,185,287	39,994	330	0.61%	47.98%
2002	2,438,642	2,292	1,064	-3.62%	6.08%	244,635,125	259,014	944	-0.11%	15.54%	13,335,607	40,557	329	-0.30%	47.53%
2003	2,744,006	2,361	1,162	9.21%	15.85%	268,482,919	259,301	1,035	9.64%	26.68%	12,224,672	40,514	302	-8.21%	35.43%
2004	2,623,194	2,259	1,161	-0.08%	15.76%	267,610,309	258,309	1,036	0.10%	26.81%	12,308,714	40,439	304	0.79%	36.49%

1992-2004 Rate Ann.%chg AvgVal/Acre:

1.23%

2.00%

2.63%

Tax Year ⁽²⁾	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	310,121	7,753	40	--	--	496	12	40	--	--	226,606,415	315,097	719	--	--
1993	305,810	7,645	40	0.00%		0	0				255,022,391	314,911	810	12.66%	12.66%
1994	301,546	7,539	40	0.00%		0	0				253,223,202	312,578	810	0.00%	12.66%
1995	304,323	7,608	40	0.00%		0	0				251,868,374	312,115	807	-0.37%	12.24%
1996	380,668	7,612	50	25.00%		0	0				292,954,678	311,514	940	16.48%	30.74%
1997						390,943	7,818	50	--	--	283,779,702	312,882	907	-3.51%	26.15%
1998						429,552	7,754	55	10.00%		283,573,421	311,974	909	0.22%	26.43%
1999						411,915	7,694	54	-1.82%		282,936,693	311,222	909	0.00%	26.43%
2000						423,115	7,722	55	1.85%		282,599,778	310,621	910	0.11%	26.56%
2001						426,759	7,615	56	1.82%		259,572,839	307,382	844	-7.25%	17.39%
2002						2,433,513	10,977	222	296.43%		262,842,887	312,840	840	-0.47%	16.83%
2003	407,048	7,671	53	n/a	n/a	1,854,258	3,291	563	n/a	n/a	285,712,903	313,138	912	8.57%	26.84%
2003	390,871	7,671	51	-3.86%	n/a	1,918,188	3,391	566	0.48%	n/a	284,851,276	312,069	913	0.09%	26.95%

1992-2004 Rate Ann.%chg AvgVal/Acre:

2.01%

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CHART 4

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(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2004 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2005